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STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1979

DIVISION OF TAXATION
WEST STATE & WILLOW STREETS
TRENTON, NEW JERSEY 08646

STATE OF NEW JERSEY

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OF THE

Division of Taxation

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Department of the Treasury

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DIVISION OF TAXATION

West State and Willow Streets
Trenton, New Jersey 08646

Branch Offices

Sea Girt Branch Office
2100 Highway 35, Suite C
Sea Girt, N.J. 08750

Newark Branch Office
1100 Raymond Blvd. Room 103
Newark, N.J. 07102

Cherry Hill Branch Office
11 Ormond Avenue
Cherry Hill, N.J. 08002

Paramus Branch Office
193 Route 17 S Box 724
Paramus, N.J. 07652

Somerville Branch Office
205 West Main Street
Somerville, N.J. 08876

Vineland Branch Office
80 South Main Road Suite 112
Vineland, N.J. 08360

STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY
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DIVISION OF TAXATION
Sidney Glaser, *Director*

PROCESSING AND ADMINISTRATION
John R. Baldwin, *Assistant Director*

COLLECTION AND ADMINISTRATION
Richard D. Gardiner, *Superintendent*

LOCAL PROPERTY AND PUBLIC UTILITY
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Samuel Temkin, *Assistant Superintendent*

AUDIT
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Vincent A. Caretta, *Superintendent*

RESEARCH AND STATISTICS
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James W. Conover, *Assistant Chief*

TRANSFER INHERITANCE TAX
William R. Mulholland, *Superintendent*

SPECIAL PROCEDURES AND INVESTIGATIONS
J. Robert Murphy, *Assistant Director*

SPECIAL PROCEDURES
Morris A. Compton, *Chief*

INVESTIGATIONS
Thomas D. Gavin, *Chief*

TAX COUNSELORS
Jack Silverstein, *Chief*

STATE AND LOCAL TAX STRUCTURE

TAXES COLLECTED BY THE DIVISION

Major taxes collected during fiscal year ended June 30, 1979 by the Division of Taxation for State use or distribution to local governments (See Table 2)	$3,430.3 million

TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION

Collections during fiscal year ended June 30, 1979 from Motor Vehicle Fees, Motor Fuels Use Tax, Boxing and Wrestling, Pari-Mutuel Racing, and Outdoor Advertising (See Table 2)	$273.5 million

TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION

Public Utility Gross Receipts and Franchise Taxes and Insurance Taxes apportioned by the State during fiscal year ended June 30, 1979 for collection by counties and municipalities during calendar year 1979	$440.4 million

TAXES ADMINISTERED BY COUNTIES

Realty Transfer Fee Tax for county and state use	$28.0 million

TAXES ADMINISTERED BY MUNICIPALITIES

Net General Property taxes (after Veterans and Senior Citizens Deductions) upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during calendar year 1979	$3,441.6 million
Total State and Local Taxes	$7,613.8 million

This tabulation does not include lottery earnings, miscellaneous license fees and the local luxury sales tax applicable in Atlantic City.

LETTER OF TRANSMITTAL

To the Hon. Brendan T. Byrne, Governor of the State of New Jersey, and the Legislature of the State of New Jersey:

The Annual Report of the Division of Taxation in the Department of the Treasury, is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers activities of the Division of Taxation during the State fiscal year ended June 30, 1979. The Report contains a detailed description of Division organization and activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Division of Tax Appeals, the County and State Abstracts of Ratables and the State School Aid Table of Equalized Valuations. In addition, the Report contains useful and valuable statistical tables showing property taxes by class of property, state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

Revenues

Tax collections for fiscal year ending June 30, 1979 attained a new high of $3.4 billion, an increase of $275.3 million or 8.7% over tax collections of the previous year. The main ingredients of this increase were from the Gross Income Tax and Sales Tax. Details of the Division's revenue collections are shown in Table 2. In addition to Gross Income Tax of $838.5 million, they reflect Sales Tax of $1.1 billion, Corporation Tax of $538.5 million and Motor Fuels Tax of $298.0 million.

Tax Reform Benefits

Fiscal 1979 was a "no new tax" year of a different sort than New Jersey had experienced in the past. As contrasted with slogan resistance to tax change, this "no new tax" was made possible by positive tax reforms developed during the past four years. The Gross Income Tax provided revenues to improve educational facilities and reduce dependence upon local property taxes. Adoption of "caps" upon state and local expenditures was a major factor in controlling traditionally sharp annual property tax increases. Implementation of revenue sharing urban aid, in lieu tax payments for state owned properties and State appropriation of $22 million to replace Federal anti-recession funds to hard pressed municipalities serve to channel resources where they are most needed.

The State has a balanced budget and the financial health of its local governments has been enhanced. Contrary to all expectations, property taxes actually turned downward immediately following implementation of the program and increased only 4.4% during three inflationary years between 1976 and 1979. Extension of the "caps" from 1979 to 1982 (Ch. 155, P.L. 1978—county and municipal: Ch. 156, P.L. 1978—State) assures taxpayers that New Jersey's dedication to frugal government will be continued. This State began its reasoned approach to public economy before "Proposition 13" and is now reaping tangible benefits.

Direct Taxpayer Relief

All concern has not been with tax and expenditure reductions or controls. Notable progress has been made in channeling tax benefits directly to the taxpayer source. For example; Homestead Rebate checks averaging $193.04 were mailed to 1,426,966 homeowner taxpayers during the past year. Similar tax relief was provided to tenants in the form of $38.5 million in renter tax credits taken against their Gross Income Tax liability.

Improved Efficiency of Administration

The fact that the fiscal year just completed was a "no new tax year" gave the Division an opportunity to channel its resources to development of improved administrative procedures and economy of operation. Some tangible examples follow:

> Installation of a taxpayer information telephone system made it possible to handle at a central location as many as 40 calls at a time. This taxpayer information system has processed as many as 5,000 calls a day with experienced trained phone personnel.
>
> In 1978, 481 professional employees in the compliance program produced $94.5 million of revenue for an average of $197,000 per employee.
>
> An incentive pay program for keypunch operators has resulted in better productivity, increased earnings, and $400,000 in payroll savings. The refund cycle has been reduced from 9 weeks to 4 weeks.
>
> Some 28,000 feet of storage space has been consolidated into 16,000 feet for an annual saving of $50,000.
>
> The semiannual instead of monthly mailing of tax forms has resulted in a saving of $100,000 in postage.
>
> Income tax preparers who receive bulk supplies of forms are now charged for them.
>
> An out of state audit program has resulted in assessments of $2.5 million and collections of $2.1 million at a cost of $12,229 for travel. Additional audits are planned or underway.
>
> An automated accounting and deposit processing system is expected to speed the accounting function and save some $250,000 a year.

Economic Data

A large new body of information has become available with the adoption of the Gross Income Tax and Homestead Rebate Program. Following publication last year of a "Statistics of Income" tabulation derived from half year 1976 Gross Income Tax returns, a new "Statistics of Income" derived from 1977 Gross Income Tax Returns and a second report, "Owner Occupied Housing Statistics" derived from homestead rebate and income tax data are two new publications resulting from these activities.

These publications are a valuable research tool for the public and government alike. They provide a new insight into the financial aspects and characteristics of New Jersey taxpayers and the New Jersey economy. The Research Section has plans to develop and supplement them on a continuing basis.

Tax Court

The creation of a Tax Court as part of the judiciary is a major step in reducing the huge backlog of cases pending in the Division of Tax Appeals. The nomination, confirmation and swearing in of seven competent and experienced individuals as judges will do much to promote a better public image in the treatment of tax cases, both property and non-property.

A Look to the Future

Last year I referred to several matters which in my opinion require consideration. By reason of their importance, I have included them in this report.

Recurring tax studies over a period of many years have consistently recommended revision of the property assessment structure to insure taxing districts large enough to support competent full time assessing staffs. It is recommended that the Legislature establish a committee to work with the Director of Taxation to develop proper realignment of taxing districts. Such legislation is a natural companion measure for the full time tax court. As valuable as a full time court will be in the review of assessment appeals, it must be recognized that equity of assessment begins with a qualified assessor.

The Farmland Assessment Act was adopted in 1964 to preserve agriculture and open space. This program has made it possible for farmers to continue operation in the face of mounting property taxes and spreading urban and suburban growth. Some problems have developed. A thorough review of the Farmland Assessment Act should be made to preserve its benefits and to eliminate any abuses which may have developed.

The Homestead Rebate is an innovative way to channel property tax relief directly to the home owning taxpayer. Formulas for calculating the amount of rebate, however, have not been as effective as they might be in extending relief to the homeowners who need it most. For this and administrative reasons, I suggest that the Legislature consider a Homestead Rebate fixed in amount with the single provision that it should not exceed 50% of the property tax paid.

In 1968, business personal property other than that of telephone and telegraph was removed from the local property tax base. It became the subject of a State imposed Business Personal Property Tax with appropriate replacement distribution to local governments. As an inducement for business development, the Legislature has provided a phasing out of the Business Personal Property Tax during one depreciation cycle.

Separation of real and personal property created some problems of definition. The Legislature should create a Commission to study this problem and propose legislation establishing guidelines for determining whether certain properties shall be real or personal.

The formula distribution of Public Utility Gross Receipts and Franchise Taxes to local taxing districts can be improved. Construction of nuclear generating stations and new utility facilities holds the promise of increasing the number of favored beneficiaries, Public utility revenues are derived from the sale of utility services throughout the State and should be shared in a more defensible manner. In this case the financial hurt to a few districts will be more than offset by a gain to many districts. Pressures of property tax curtailment and budgetary caps make it necessary to distribute all monies in the fairest way possible.

The Retail Sales Tax is the largest single source of state tax revenue in New Jersey. This productive tax was first adopted in 1966. Because it contains numerous exemptions of essential consumption items, it is one of the least regressive sales taxes in the United States. During the years, new exemptions have been added for various purposes. Now that the State tax structure contains the natural sales tax/income tax combination, some of these exemptions may be counterproductive in achieving tax equity. The Legislature should give first attention to a review of all exemptions. The goal must be the preservation of a productive and equitable tax with a minimum of special provisions or unnecessary deductions not consistent with the original purpose.

Cooperation with Legislature

The importance of tax legislation has resulted in the Division's attendance at sessions of the Assembly Tax Committee, Senate Revenue and Finance Committee and other appropriate Committees to assist them by presenting factual data in our possession. We shall continue to submit our input to these Committees as needed.

Respectfully submitted,

SIDNEY GLASER,
Director,
Division of Taxation

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CHAPTER I

HISTORY AND SUMMARY

DIVISION HISTORY

The Division of Taxation was established within the Treasury Department in 1948 (C. 92, P.L. 1948) as a part of reorganization following adoption of a new constitution in 1947. This new Division represented a transfer of functions from a State Department of Taxation and Finance established in 1944 (C. 112, P.L. 1944) which replaced a State Tax Department organized in 1931 (C. 336, P.L. 1931).

Antecedents of the State Tax Department were a State Board of Assessors established in 1884 (C. 208, P.L. 1884) and a Board of Equalization of Taxes established in 1905 (C. 67, P.L. 1905). These two boards were consolidated in 1915 (C. 244, P.L. 1915) forming the State Board of Taxes and Assessment. Establishment of the State Tax Department resulted from a separation of assessment, collection, apportionment and equalization functions from responsibility for hearings and determination of tax appeals. This latter function was assigned to a newly organized State Board of Tax Appeals which continued as the Division of Tax Appeals within the Treasury Department Effective July 1, 1979, the Division of Tax Appeals has been replaced by a Tax Court within the judicial system.

The Division of Taxation is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division reorganized itself along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977. Effective September of that year, the Division was reorganized to distribute its activities among three assistant directors (see organization chart):

1. A consolidation of all processing and administration functions including Local Property and Public Utility Tax.

2. A grouping of Audit, Transfer Inheritance and Research and Statistics functions.

3. An expansion of Special Procedures and Investigations, to include Legal and Taxpayer Services.

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

Tax	*N.J.S.A. Citation*
Alcoholic Beverage Tax	54:41-1 et seq.
Business Personal Property Tax	54:11A-1 et seq.
Cigarette Tax	54:40A-1 et seq.
Corporation Business Tax (Net Income and Net Worth	54.10A-1 et seq.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et seq.
Corporation Income Tax	54:10E-1 et seq.
Emergency Transportation Tax	54:8A-1 et seq.
Financial Business Tax	54:10B-1 et seq.
Gross Income Tax	54A:1-1 et seq.
Insurance Premiums Tax	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Local Property Tax	54:4-1 et seq.
Motor Fuels Tax	54:39-1 et seq.
Public Utility Tax:	
Public Utility Excise Tax	54:30A-16 et seq.
Public Utility Franchise Tax	54:30A-18 et seq.
Public Utility Gross Receipts Tax	54:30A-49 et seq.
Railroad Franchise Tax	54:29A-1 et seq.
Railroad Property Tax	54:29A-1 et seq.
Realty Transfer Fee Tax	46:15-5 et seq.
Sales and Use Tax	54:32B-1 et seq.
Savings Institution Tax	54:10D-1 et seq.
Spill Compensation Tax	58:10-23.11 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance Tax	54:33-1 et seq.
Estate Tax	54:38-1 et seq.
Transportation Benefits Tax	54:8A-58 et seq.

TAX ADMINISTRATION

Tax administration involves collection activities by the State, by counties and by municipalities (local taxing districts). As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing and wrestling, pari-mutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Tax Apportionment: Assessment and apportionment of taxes upon public utilities and insurance companies for local collection and distribution of State collected revenue for local use.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30 totaled $3.4 billion or 92.6% of all major State tax collections within and outside the Division. This represented an increase of $275.4 million, or 8.7% over fiscal 1978. The $3.4 billion collected included $281.1 million for payment to local governments for their direct support. This 8.2% of Division collections represented $158.7 million of personal property replacement taxes (save-harmless), $4.1 million of Class II railroad "replacement taxes," $2.7 million of financial business taxes, and $14.2 million of (Corporation Business Tax) Banking Corporation Taxes. Except for Revenue Sharing and Senior Citizen and Veteran Deductions ($101.4 million), amounts distributed to each county and municipality are shown in Appendix III, Tables 40 and 41. (For details on Revenue Sharing and Senior Citizen and Veteran Deductions, see Table 26).

A description of each tax administered by the Division appears in Chapter VI.

TAX APPORTIONMENTS

The Division was responsible for assessing and certifying $440.4 million of public utility and insurance taxes to municipalities and counties for collection during 1979. As indicated, all taxes apportioned increased $33.9 million (8.3%) between 1978 and 1979. These revenues are for the sole use of local governments and are not available for State purposes. (See Tables 40 and 41 for amounts apportioned.)

TABLE I
PUBLIC UTILITY AND INSURANCE TAXES APPORTIONED

	1977	*1978*	*1979*	*Increase 1978-79*
PUBLIC UTILITY TAXES:				
(other than railroad) Payable directly to the several taxing districts of the State (net of State administrative costs: 1977-$119,597; 1978-$125,008; 1979-$127,087)	$353,406,956	$394,079,157	$426,199,336	$32,120,179
DOMESTIC INSURANCE TAXES:				
Payable directly to taxing districts-87½%	$ 9,205,805	$ 10,845,240	$ 12,432,937	$ 1,587,697
Payable directly to counties-12½%	1,315,115	1,549,319	1,776,134	226,815
Total Insurance	$ 10,520,920	$ 12,394,559	$ 14,209,071	$ 1,814,512
Total Taxes Apportioned	$363,927,876	$406,473,716	$440,408,407	$33,934,691

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $3.5 billion representing an increase of $165.3 million over the previous year. This compares with $3.4 billion in major State tax collections.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks (totaling $275.5 million in 1979) to eligible homeowners within each taxing district. It apportions $50 million of general revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($51.4 million in 1979).

Local tax collections of $3.9 billion in 1979 include general property taxes upon real estate, taxes upon personal property of telephone and telegraph companies, Realty Transfer Fees, and Public Utility, and Insurance Taxes apportioned by the State for local collection. State responsibility for collections was 49%.

TABLE 3
STATE AND LOCAL TAX STRUCTURE
(millions of dollars)

Year	Taxes Collected by the Division [1]	Taxes Collected by the State Outside of the Division [2]	Taxes Apportioned by State for Local Collection	Taxes Administered by Counties	Taxes Administered by Municipalities [3]	Total State and Local Taxes
1959	$ 254.2	$ 91.1	$ 70.0	$ 3.2	$ 773.1	$1,191.6
1960	277.6	95.5	75.5	3.5	834.6	1,286.7
1961	292.8	99.6	80.7	3.7	899.7	1,376.5
1962	336.4	102.6	90.0	4.1	971.2	1,504.3
1963	367.2	110.1	95.4	4.4	1,035.6	1,612.7
1964	407.9	118.9	99.4	4.6	1,124.5	1,755.3
1965	426.7	120.2	105.5	5.1	1,201.1	1,858.6
1966	466.2	125.3	111.7	5.5	1,239.0	1,947.7
1967	706.8	127.1	119.5	5.9	1,410.9	2,370.2
1968	818.1	134.8	127.2	6.4	1,519.2[5]	2,605.7
1969	969.7	160.0	135.8	10.4	1,676.7	2,952.6
1970	1,147.3[4]	168.7	146.2	19.5	1,933.8	3,415.5
1971	1,303.2	173.2	159.1	21.3	2,176.6	3,833.4
1972	1,421.5	179.4	181.6	24.7	2,393.8	4,201.0
1973	1,696.5	201.5	201.2	27.4	2,536.2	4,662.8
1974	1,826.6	205.0	223.2	28.6	2.712.3	4,995.7
1975	1,902.2	201.8	268.9	29.5	2,971.1	5,373.5
1976	2,186.3	233.7	317.3	27.3	3,295.1	6,059.7
1977	2,945.7	256.6	363.9	19.2	3,205.3	6,787.7
1978	3,154.8	262.7	406.5	23.9	3,275.3	7,123.2
1979	3,430.3	273.5	440.4	28.0	3,441.6	7.613.8

[1] Effective 1969, all collections are net of refunds.

[2] Does not include collections by the Lottery Commission since fiscal year 1971.

[3] Net tax after senior citizens and veterans deductions. Excludes Atlantic City Luxury Sales Tax Collections. Calendar year collections from 1957 through June 30, 1979 are cited below.

[4] Does not include Bank Stock Taxes paid to the State by counties effective 1970 thru December 31, 1976.

[5] Effective in 1968, business tangible personal property (other than telephone and telegraph) was eliminated from the local tax base in favor of replacement taxes collected by the State for distribution to local taxing districts.

ATLANTIC CITY LUXURY SALES TAX

1957	$1,645,040
1958	1,555,976
1959	1,808,101
1960	1,778,585
1961	1,742,352
1962	1,810,260
1963	1,842,467
1964	1,853,252
1965	2,005,564
1966	2,100,804
1967	2,066,634
1968	$2,973,159
1969	3,319,758
1970	3,714,150
1971	3,293,273
1972	3,149,009
1973	3,006,909
1975	2,842,119
1976	2,868,260
1977	2,888,631
1978	3,668,222
1/1 through 6/30/79	1,661,477

CHAPTER II

PROCESSING AND ADMINISTRATION

Processing and Administration Activity utilizes approximately 40% of all Division personnel. The Activity is responsible for processing tax returns and forms, deposit of receipts, all administrative functions, and Local Property and Public Utility Tax.

MANAGEMENT SERVICES

Property Management

The Division occupies floor space on seven of the ten floors in the Taxation Building, all three floors of the Mill Hill Processing Center, six field offices located in Paramus, Newark, Somerville, Cherry Hill, Wall Township, and Vineland, as well as two warehourses in the City of Trenton.

Budget and Fiscal

Budget activities include planning, preparation, and execution of five separate budgets on an annual basis under the zero based budget concept. Individual budgets include; Processing/Administration; Special Procedures/Investigations; Audit Services; Gross Income Tax; and the Homestead Rebate Program.

Cost of operating the Division during fiscal 1979 approximated 0.96% of revenues collected.

Mail Room

Mail and Mail Insert operation is responsible for proper handling of a large volume of forms, documents, etc. comprising mail services for the entire Division. It also performs mail service for several other state agencies. During 1979, the Mail Room processed over 13.8 million pieces of outgoing mail and over 10 million pieces of incoming mail.

CHART 1

ORGANIZATION CHART
DIVISION OF TAXATION

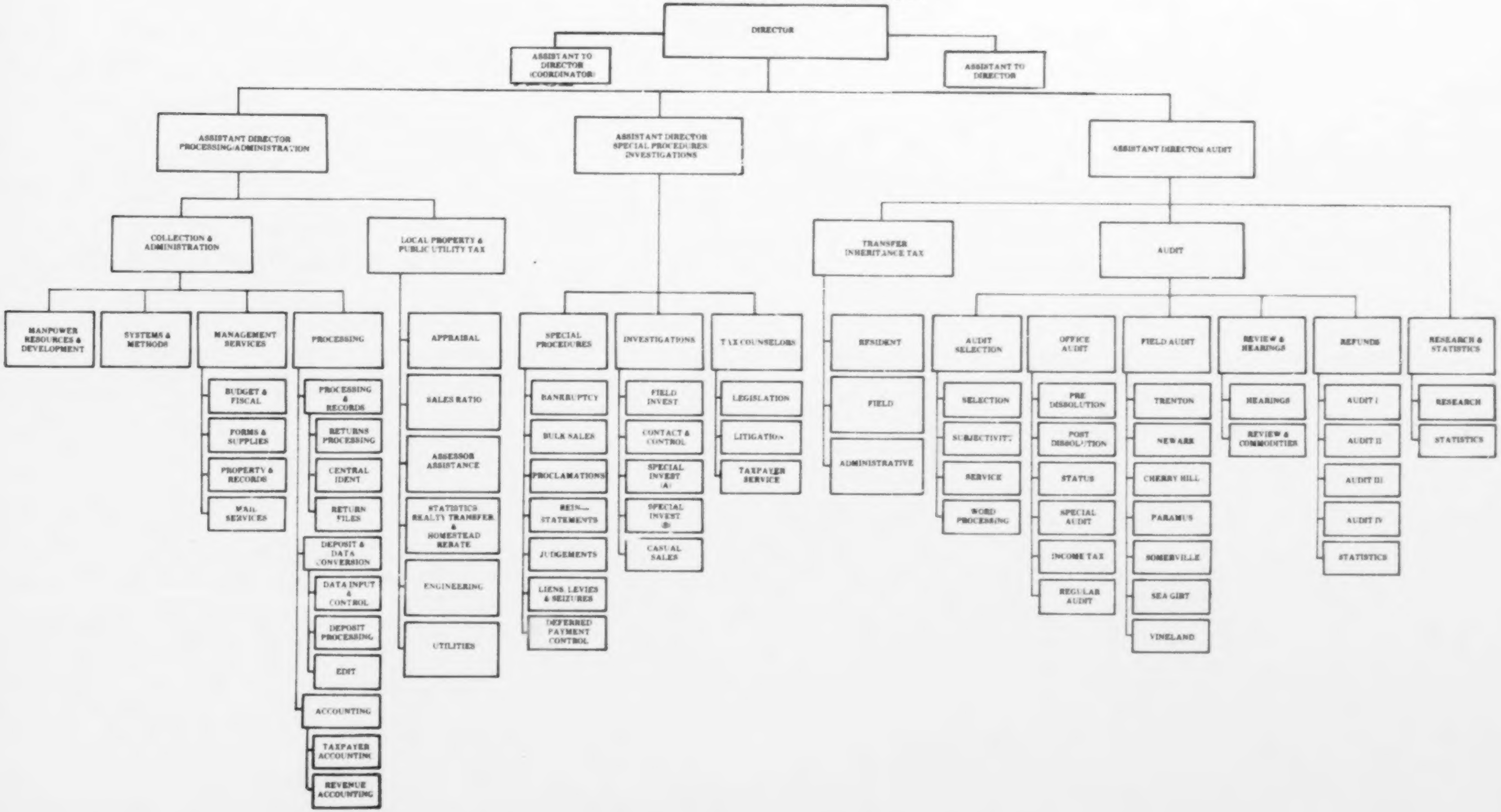

TABLE 2
MAJOR STATE TAX COLLECTIONS (NET) 1977-1979

TAX SOURCE	*Collections for Fiscal Year*						*Percent Changes*	
	1979	*% of Total*	*1978*	*% of Total*	*1977*	*% of Total*	*1978-1979*	*1977-1978*
Collected by Division:								
Alcholic Beverage	$ 54,462,996	1.5%	$ 54,927,414	1.6%	$ 53,825,439	1.7%	- 0.8%	+ 2.1%
Business Personal Property	78,676,962	2.1	81,176,155	2.4	80,491,075	2.5	- 3.1	+ 0.9
Cigarette	169,813,474	4.6	170,088,418	5.0	168,841,346	5.3	- 0.2	+ 0.7
Corporation Business[1]	538,506,682	14.5	497,850,787	14.6	462,368,237	14.4	+ 8.2	+ 7.7
CBT Banks	28,812,953	0.8	28,852,320	0.9	24,416,070	0.8	- 0.1	+ 18.2
CBT Financial Businesses	5,760,092	0.2	5,580,083	0.2	3,234,421	0.1	+ 3.2	+ 72.5
Corporation Income	177,728	< 0.1	71,570	< 0.1	61,952	< 0.1	......	+ 15.5
Emergency Transportation[2]	35,201,112	1.0	20,847,708	0.6	30,453,830	1.0	+ 68.8	- 31.6
Financial Business[3]	121,360	< 0.1	92,060	< 0.1	145,576	< 0.1	+ 31.8	- 36.8
Gross Income[4]	838,498,071	22.6	748,903,268	21.9	656,098,516	20.5	+ 12.0	+ 14.2
Insurance Premiums[5]	85,473,443	2.3	76,403,881	2.2	70,593,450	2.2	+ 11.9	+ 8.2
Miscellaneous Revenue[6]	2,494,901	< 0.1	6,079,583	0.2	61,343,877	1.9	- 59.0	......
Motor Fuels	298,024,258	8.0	295,743,237	8.7	288,817,778	9.0	+ 0.8	+ 2.4
Public Utility Excise[7]	81,619,010	2.2	55,315,333	1.6	50,014,535	1.6	+ 47.6	+ 10.6
Railroad Franchise	27,497	< 0.1	23,999	< 0.1	15,031	< 0.1	+ 14.6	+ 59.7
Railroad Property	3,322,776	< 0.1	3,225,891	< 0.1	274,393	< 0.1	+ 3.0	......
Sales and Use	1,098,017,244	29.6	1,003,034,342	29.4	905,149,435	28.3	+ 9.5	+ 10.8
Savings Institution	4,293,214	0.1	4,064,465	0.1	2,974,894	0.1	+ 5.6	+ 36.6
Spill Compensation	6,402,848	0.2	6,429,830	0.2	1,100,415	0.1	- 0.4	......
Transfer Inheritance & Estate	100,435,754	2.7	96,056,901	2.8	85,497,185	2.7	+ 4.6	+ 12.4
Total Collected by Division[8]	$3,430,269,462	92.6%	$3,154,892,253	92.3%	$2,945,717,455	92.0%	+ 8.7%	+ 7.1%

Collected Outside Division:								
Boxing Wrestling	$ 76,320	< 0.1	74,726	< 0.1%	$ 53,659,	0.1%	+ 2.1%	+ 39.3%
Motor Fuels Use	6,533,216	0.2	4,516,582	0.1	4,095,425	0.1	+ 44.6	+ 10.3
Motor Vehicle Fees	248,168,979	6.7	236,179,858	6.9	223,058,874	7.0	+ 5.1	+ 5.9
Outdoor Advertising	216,973	< 0.1	219,723	< 0.1	226,707	0.1	- 1.3	- 3.1
Pari-Mutuel	18,515,507	0.5	21,679,524	0.6	29,207,955	0.9	- 14.6	- 25.8
Total Collected Outside Division[9]	$ 273,510,995	7.4%	$ 262,670,413	7.7	$ 256,642,620	8.0%	+ 4.1%	+ 2.4%
Total Major State Tax Collections	$3,703,780,457	100.0%	$3,417,562,666	100.0%	$3,202,360,075	100.0%	+ 8.4%	+ 6.7%

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[1] Includes "Deferred Dissolution Tax" revenues to be transferred to the appropriate account when returns are received (c. 367, P.L. 1973). 1977-$282,091; 1978-$229,408; 1979-$8,963.

[2] Transporttion tax reflects transferred amounts to Gross Income Tax (c. 66, P.L. 1976).

[3] Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Business.

[4] Excludes $1,228,659 which was dedicated to the Gubernatorial General Election Fund.

[5] Includes collection representing reimbursement for Motor Vehicle Security Responsibility Law. Collections 1977-$3,033,378; 1978-$3,336,692; 1979-$3,597,760.

[6] Repealed tax audit receipts. 1977 and 1979 amounts include Capital Gains and Other Unearned Income, Retail Gross Receipts, Transportation Benefits and Unincorporated Business, 1978 amount does not include Capital Gains and Other Unearned Income but includes the others.

[7] Includes $22,424,633 collected for Anti-Recession Fiscal Assistance.

[8] Includes Public Utility Administrative Cost 1977-$119,597; 1978-$125,008; 1979-$127,087. Excludes State Realty Transfer Fee Tax collected by county and remitted to the State-$18,246,714.

[9] Excludes lottery earnings.

Printing and Supplies

All tax forms used by the Division are designed internally and ordered by the Treasury Department Purchase Bureau in accordance with specifications provided by the Printing and Supplies Unit. All office supplies are ordered, received and distributed from a central stock room.

Records Management

The records management program is designed to store aging records in warehouses at minimum cost in a manner to accomplish retrieval as needed or destruction in accordance with official criteria.

MANPOWER RESOURCES & DEVELOPMENT

Personnel

Although personnel administration and employment records for the Divison are maintained in the personnel office of the Treasury Department, the Division performs day-to-day management services for 1,700 employees. This includes activities associated with new employments, terminations, transfers, leaves of absence, promotions and retirements.

In-Service Training

A wide variety of in-service training courses for Division personnel range from orientation programs to executive and middle management programs for upper level supervisory personnel. During 1979, 181 persons completed training courses offered by the Department of Civil Service and 115 employees completed job-related evening college courses under a tuition refund plan.

SYSTEMS AND METHODS

Systems and Methods Branch conducts "in-house" management studies on a continuing basis. Principle activities during 1979 include the following:

Data Processing—In addition to assisting in development of several new data processing systems, 217 revisions to existing programs were approved and monitored.

Master File—The Master File System was expanded to include automation of Corporation Tax refunds. Extensive revisions were also made to eligibility and Special Procedures codes.

Clerical Work Measurement—Clerical work measurement studies were conducted to expand the Management Information System and other processing activities.

Major Studies and Activities

Future equipment requirements and potential use of various business machines were evaluated.

Other studies and activities include: tax forms revisions of Sales and Use Tax, Employer Income Tax, Corporation Business Tax and the Homestead Rebate Claim which are resulting in mailing cost savings estimated to exceed $200,000; feasibility study of mail carrier service to further reduce mailing costs; implementation of procedures to eliminate Homestead Rebate correspondence backlog; development of procedures for form request information; impact studies of the effect of various legislation upon processing capability and cost effectiveness of data entry productivity.

During the year, 52 employee suggestions were evaluated. Seven suggestions were adopted with a potential savings in excess of $13,975.

PROCESSING

This Branch is responsible for centralized Division services including tax returns and checks, requests for forms, legal questions, general correspondence regarding taxpayer accounts, applications for licenses, Homestead Rebate applications, license fees, and others.

Except for Transfer Inheritance and Local Property and Public Utility Taxes, this Branch processes all tax returns. It also acts as liaison with the Bureau of Data Processing in the control of taxpayer identification, registration, billings, and adjustments to taxpayers' accounts.

Returns Processing Section

Returns Processing received over 8.5 million pieces of mail during 1979. This represented an increase of more than 146,000 items over 1978.

Returns Processing includes extracting, screening, coding, numbering and distribution to appropriate sections within the Division.

More than 95% of all checks received are deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

	Mail Receipts	
Tax Source	*1979*	*1978*
Alcoholic Beverages	5,449	5,094
Business Personal Property	212,228	200,677
*Capital Gains and Unearned Income	1,018	5,101
Cigarette	34,610	34,769
**Corporation Business	256,561	255,833
Emergency Transportation	259,890	205,195
Gross Income:		
Employee—1040 Estimated	447,847	415,887
Employee—1040	3,006,744	2,918,218
Employer—Withholdings	1,389,828	1,508,750
Homestead Rebate Applications	1,529,975	1,477,719
Employer Reconciliations	145,244	116,830
Miscellaneous Mail	47,633	51,734
Motor Fuels	27,284	27,571
*Retail Gross Receipts	—	882
Sales and Use	1,153,663	1,156,079
*Transportation Benefits	881	40,308
*Unincorporated Business	—	11,770
Totals	8,578,855	8,432,317

*Tax has been eliminated by legislative action.

**Includes Corporation Business, Financial Business, Insurance Premiums, Savings Institutions, and Bank Stock Taxes.

Data Input and Control Section

This section is responsible for controlling all computer input and output data generated by processing of tax forms and related documents. It contains three units:

1. *Data Capture Unit*—handling input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and others.

2. *Data Input and Output Control Unit*—control of source documents and input and output reports involves maintenance of control log, delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 280 separate computer programs and their applications, volume runs into the millions of entries.

3. *Data Perfection Unit*—During fiscal 1979, this Unit completed 25,539 transactions involving batch balancing; 15,000 were directly related to the Gross Income Tax. The Unit also handled approximately 300,000 transactions of edit errors.

Central Identification Section

Central Identification maintains the Unified Taxpayer File containing appropriate information regarding taxpayer accounts. It consists of five units as follows:

1. *Changes*—Completed over 244,700 changes to the master file.

2. *New Registration Unit*—Coded and examined 45,560 applications and processed 24,000 "New Corporation Control Forms" and 26,000 "Changes to Corporations Identification."

3. *Correspondence*—Typed and mailed more than 150,000 pieces of correspondence and tax returns.

4. *Edit*—Prepared more than 180,000 corrections to Taxpayer's Identification and Cash Records, and processed over 64,000 noncomputer generated or defaced Gross Income Tax Returns.

5. *Data Input*—Entered over 480,000 changes and added over 65,000 new accounts to the Unified Taxpayer File. All additions and changes are immediately available to all users of the system throughout the Division.

The Licenses and Registration Section processes and issues Cigarette and Motor Fuel Licenses involving fees and special types of licenses requiring bonds, and the transfer of Alcoholic Beverage Licenses.

During fiscal 1979, 69,649 licenses and registrations were issued for Cigarette, Motor Fuels and Alcoholic Beverage Taxes as follows:

Type of License and Registration Issued	*Number Issued*	
	1979	*1978*
Cigarette Tax		
Distributors	122	129
Wholesaler	316	326
Over-the-Counter	18,092	18,592
Vending Machines	32,851	33,782
Miscellaneous	494	630
Motor Fuels Tax		
Gasoline Jobbers	27	24
Distributors	64	46
Special Licenses A & B	1,815	1,671
Retail Licenses	7,204	7,592
Wholesale Licenses	488	510
Transport Licenses	3,276	3,320
Alcoholic Beverage		
Transfers	4,800	4,400
Total	69,649	71,022

Revenue and Taxpayer Accounting

After initial processing, the Accounting Section receives tax returns and reconciles totals of checks and returns for 23 taxes. The checks are deposited to the designated bank accounts and transmittals of income are prepared for entry into the Department of Treasury revenue accounting system. During 1979 more than 3.8 million checks were deposited.

The Taxpayer Accounting Section is responsible for the billing of penalty and/or interest for late filing of returns and reports, and for underpayments of tax liabilities resulting from dishonored checks. Billings during the year totaled approximately 390,000. Collections by this unit were $10.2 million for fiscal 1979.

This section also monitors Cigarette Tax meters set at the Trenton and six district offices, and designated field banks throughout the State.

The Division is in the process of developing a mechanized deposit preparation and cash receipts accounting system. The primary objectives of this project are to improve control over cash receipts transactions, mechanize the deposit preparation function and reduce the manual bookkeeping effort.

Returns Files Section

The Returns Files Section maintains a central file of all returns received. It added to the files approximately seven million tax returns received during fiscal 1979. It serves all branches of the Division which require returns or files. More than 480,000 requests for returns and files were completed.

CHAPTER III

LOCAL PROPERTY AND PUBLIC UTILITIES

INTRODUCTION

Local property taxes are the foundation of New Jersey State and local tax structure. During 1979 this tax produced 51% of all revenues. Continuing progress is evidenced by recent development of statewide standards for County Tax Board rules and regulations.

Principal activities include: (1) administration of public utility and railroad taxes; (2) implementation of standards dealing with County Tax Board rules and regulations, revaluation contracts, certification of assessors, and tax maps; (3) preparation of annual Table of Equalized Valuations and tax abatement statistics; (4) assistance to local property tax administrators; (5) administration of farmland assessments, realty transfer tax, homestead rebates; (6) apportionment to local taxing districts of utility taxes, revenue sharing, personal property replacement, and in lieu payments for state owned properties; (7) service to other departments and individuals.

TABLE 4
NEW JERSEY LOCAL PROPERTY TAX GROWTH BY YEARS

Year	*Total in Millions*	*Percent Change*	*Year*	*Total in Millions*	*Percent Change*
1958	$ 710.9	10.13%	1969	$1,676.7	10.37%
1959	773.1	8.75	1970	1,922.3	14.65
1960	834.6	7.96	1971	2,176.6	13.23
1961	899.7	12.80	1972	2,393.8	9.98
1962	971.2	7.94	1973	2,536.3	5.96
1963	1,035.6	6.63	1974	2,712.3	6.94
1964	1,124.5	8.59	1975	2,971.1	9.55
1965	1,201.1	6.82	1976	3,295.1	10.91
1966	1,239.0	3.16	1977	3,205.2	-2.73
1967	1,410.9	13.88	1978	3,275.3	2.19
1968	1,519.2	7.68	1979	3,441.6	5.08

IMPLEMENTATION OF STANDARDS

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1979, 559 local taxing districts undertook 1,250 such programs by professional revaluation firms. In 1979, 37 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1979, 26 of 26 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor. During fiscal 1979, the Division held two assessor certification examinations. A total of 142 candidates completed this examination in fiscal 1979.

Of the 1,246 persons who have been issued a tax assessor certificate since inception of the program, 526 are presently in office, 301 are no longer in office, 75 are on an assessor's staff, 258 have no connection with an assessor's office, 70 are deceased, 4 have had their tax assessor certificate removed, and 12 are out of state residents.

There are 846 assessor positions in New Jersey of which 740 are filled. 560 Tax Assessor Certificate holders fill 644 of the assessor positions, while 38 of the positions are held by non-certified persons and 58 of the positions are filled by assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office. 88 certified tax assessors serve more than one taxing district.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146—29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1972, 76 taxing districts have developed completely revised tax maps and 246 have had existing maps judged current and usable.

Tax maps have never been approved in 20 taxing districts, including those that are not required to have a map, 251 districts have approved tax maps more than sixteen years old, and the remaining 296 have maps approved since 1960. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice.

EQUALIZATION AND TAX ABATEMENTS

Equalization Tables

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. These tables are certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost of a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, business[2]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against aggregate assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

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[2] Subclassification of business properties into commercial, industrial and apartments has been prepared for statistical purposes.

The average ratio of assessed value to true value of all real estate in 1979 was 73.85%. The statewide average real estate assessment ratio was the composite of various ratios within 567 local taxing districts.

The Table of Equalized Valuations promulgated October 1, 1979 showed that the aggregate assessed valuation of the real property in the State totaled $95.2 billion and the aggregate true value totaled $128.9 billion. Total equalized valuation increased from $116.5 billion in 1978 to $130.8 billion in 1979, an increase of $14.3 billion, or 12.3%.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such use rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1979 there were 33,957 "line items" of qualified farm assessments comprising 1,200,590 acres or 24.9% of total State area. Although large in area, these farmland assessments represent .31% of the entire property tax base (See Table 5).

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4—3.56 et seq. and N.J.S.A. 13:1 D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total $21,286,511.

Solar Energy Exemption

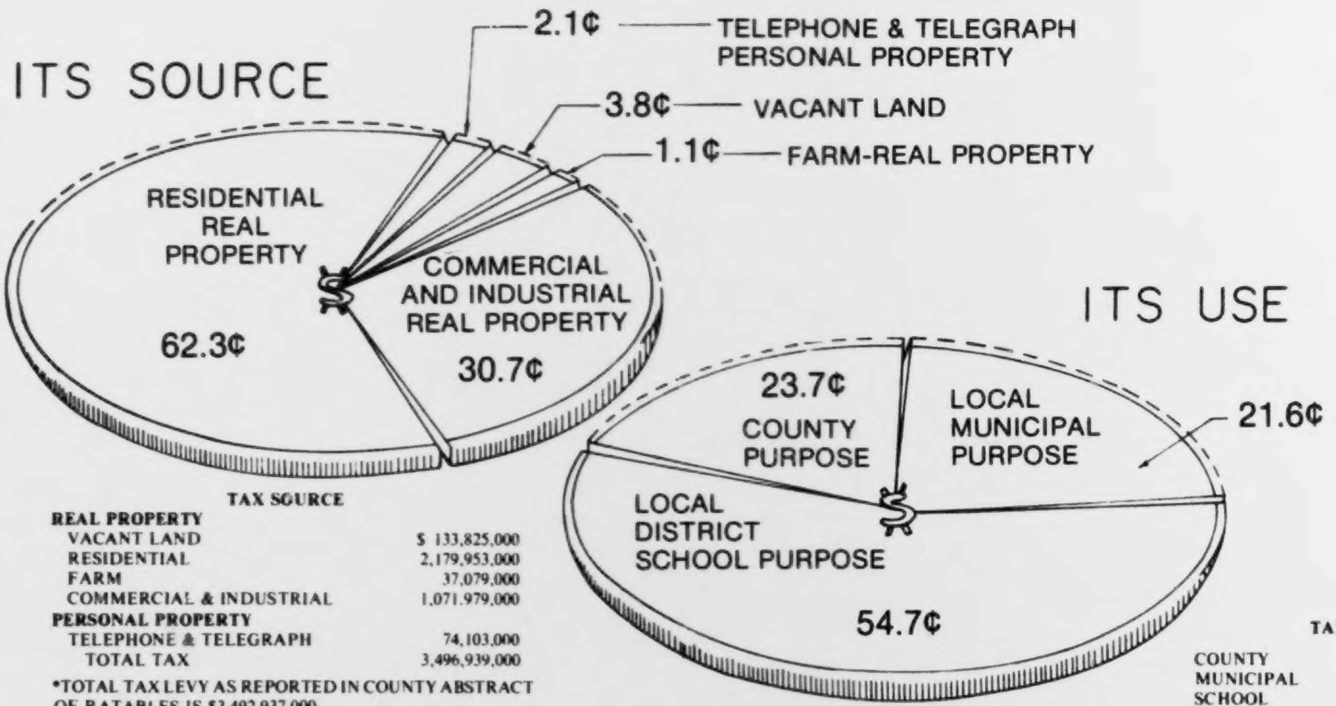
Chapter 256, P.L. 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar system.

CHART 2

THE TAX DOLLAR

ALL MUNICIPALITIES-CALENDAR YEAR 1979 - $3,441.6 MILLIONS



TAX SOURCE

REAL PROPERTY	
VACANT LAND	$ 133,825,000
RESIDENTIAL	2,179,953,000
FARM	37,079,000
COMMERCIAL & INDUSTRIAL	1,071,979,000
PERSONAL PROPERTY	
TELEPHONE & TELEGRAPH	74,103,000
TOTAL TAX	3,496,939,000

*TOTAL TAX LEVY AS REPORTED IN COUNTY ABSTRACT OF RATABLES IS $3,492,937,000

THE TOTAL OF $3,496,939,000 WAS DERIVED BY APPLYING LOCAL TAX RATES ROUNDED TO THE NEAREST CENT.

TAX USE

COUNTY	$ 827,253,000
MUNICIPAL	754,001,000
SCHOOL	1,911,740,000
TOTAL TAX	3,492,937,000
TOTAL (NET) TAX	$3,441,580,000

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D–4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1976 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834, the amount certified on October 15, 1976 (C.3, P.L. 1977). C.4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977.

Exempt Property Lists

Legislative provision for payment of in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

LOCAL SUPPORT AND SERVICES

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year 8,801 calls were made by the field staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and Secretaries to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties. New assessors receive special training. During the year 11,130 calls were made by members of the field staff to assist assessors in carrying out the duties of their office. This is an especially significant activity since average annual turnover of assessors in office approximates 12%.

Assessor Training

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers. The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1979, assistance was given in 62 municipalities on 132 separate properties having an appraised value of $181,177,082, and appraisals of State owned property valued at $13,068,800. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors.

Data Processing for Local Tax Rolls

As of 1979, 565 out of 567 taxing districts are using a data processing system developed by the State. These districts contain 2,292,522 "line items" of taxable property—99.85% of State total.

HOMESTEAD TAX REBATE

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or two-thirds of equalized value, whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

More than 1.4 million rebate checks totaling $275.5 million were mailed to taxpayers on or before July 15, 1979. The average 1979 rebate was $193.04. Senior citizen homeowners (65 or older), disabled, or surviving spouses (55 or older), received an additional $50.

TAXES ADMINISTERED

Public Utility Taxes

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions.

Public Utility Franchise Taxes and Gross Receipts Taxes are apportioned each year to local taxing districts for local collection. Apportionments are based upon gross receipts and scheduled property valuations reported by utility companies to the Division. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State use.

Railroad Taxes

Local Property administers the Railroad Property Tax and Franchise Tax (pgs. 83 and 85) and determines the amount of State aid payable to 84 taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected. Railroad owned property not used for railroad purposes is assessed and taxed locally.

TABLE 7

SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

	1979	*1978*	*Increase or Decrease*
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties' quota of bank stock taxes)	$ 813,681,121.37	$ 764,925,168.37	+$48,755,953.00
County Library taxes	9,306,237.11	8,640,129.13	+666,107.98
County Local Health Service taxes	4,265,537.85	4,664,181.00	-398,643.15
Local Purpose taxes:			
District School taxes	1,911,739,993.52	1,804,578,745.85	+107,161,247.67
Other local taxes	754,001,244.25	744,766,122.42	+9,235,121.83
Total tax levy on which tax rate is computed	*$3,492,936,977.24	$3,327,574,346.77	*+$165,362,630.47

*County Vocational School budget included $57,156.86 for Warren County. However, money was allocated from local municipal surplus and is not included in the Total Tax Levy.

TABLE 8

SUMMARY OF LOCAL PROPERTY—NET VALUATIONS TAXABLE

County	*1979*	*1978*	*Increase*
Atlantic	$ 2,849,827,784	$ 2,124,519,432	$ 725,308,352
Bergen	17,613,419,510	14,575,014,328	3,038,405,182
Burlington	4,032,751,935	3,800,184,872	232,567,063
Camden	5,019,171,189	4,638,283,323	380,887,866
Cape May	2,662,593,777	2,391,072,444	271,521,333
Cumberland	1,235,615,596	1,200,663,814	34,951,782
Essex	7,618,738,700	7,601,013,900	17,724,800
Gloucester	2,337,776,575	1,919,298,809	418,447,766
Hudson	3,613,850,265	3,563,248,543	50,601,722
Hunterdon	1,558,176,055	1,144,797,243	113,378,812
Mercer	3,257,569,616	3,230,862,371	26,707,245
Middlesex	8,604,773,121	8,182,039,460	422,733,661
Monmouth	5,925,879,948	5,647,996,363	277,883,585
Morris	5,741,494,318	5,572,834,804	168,659,514
Ocean	5,815,758,108	5,600,252,793	215,505,315
Passaic	4,689,907,505	4,625,440,204	64,467,301
Salem	677,086,232	663,174,417	13,911,815
Somerset	3,323,712,139	2,967,675,156	356,036,983
Sussex	1,474,581,887	1,282,606,512	191,975,375
Union	7,728,550,315	7,657,671,025	70,879,290
Warren	1,193,760,318	1,035,987,549	157,772,769
Totals	*$96,974,994,893	$89,724,637,362	$7,250,357,531

*Column 6 on the State Abstract of Ratables overstated by $4 million due to a mathematical error in Warren County.

TABLE 9
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

	1979	*1978*	*Increase or Decrease*
Public school property	$ 4,312,404,480	$ 4,119,155,766	$ 193,248,714
Other school property	1,521,555,005	1,444,665,964	76,889,041
Public property	7,609,983,357	7,144,664,911	465,318,446
Church and charitable property ...	2,637,923,577	2,502,426,882	135,496,695
Cemeteries and graveyards	320,337,518	293,970,568	26,366,950
Other exemptions:			
Real	3,448,818,999	3,281,744,566	167,074,433
Totals	$19,851,022,936	$18,786,628,657	$1,064,394,279

Note: Valuations reported in Abstract of Ratables. Subject to adjustment upon review.

TABLE 10
LOCAL PROPERTY TAXES BY CLASS OF PROPERTY 1977—1979
(Amounts in Thousands of Dollars)

Class of Property	*1977*	*1978*	*1979*	*Increase or Decrease 1979 Over 1977*	*% Change 1979 Over 1977*
Residential					
Real Estate	$2,002,382	$2,063,294	$2,180,094	$177,712	8.88%
Less: Senior Citizen Deductions	—**	—	—	—	—
Veteran Deductions	—**	—	—	—	—
Less: Miscellaneous Exemptions	1	55	141	140	140.00
Total	$2,002,381	$2,063,239	$2,179,953	$177,572	8.87
Commercial and Industrial					
Real Estate	$1,022,187	$1,034,199	$1,072,749	$ 50,562	4.95
Less: Air and Water Pollution Equipment	667	2,494	770	103	15.44
Telephone and Telegraph Personal Property	73,501	73,078	74,103	602	0.82
Total	$1,095,021	$1,104,783	$1,146,082	$ 51,061	4.66
Farm					
Real Estate	$ 35,598	$ 35,902	$ 37,080	$ 1,482	4.16
Less: Certain Water Supply and Sewage Disposal Structures	4	4	1	-3	-75.00
Total	$ 35,594	$ 35,898	$ 37,079	$ 1,485	4.17
Vacant Land	$ 126,867	$ 126,831	$ 133,825	$ 6,958	5.48
Total (Net) Taxes	$3,259,863*	$3,330,751*	$3,496,939*	$237,076	7.27%

*Tax totals derived by applying local tax rates and rounding to the nearest cent. Actual tax reported in County Abstract of Ratables.

**Beginning with the tax year 1977, the Senior Citizen and Veteran deductions granted by the taxing districts are fully funded by the State pursuant to c. 73, L. 1976.

TABLE 5
1979 SUMMARY OF FARM ASSESSMENT[1]
REGULAR FARM (3a) QUALIFIED FARM (3b)

	3a (Regular Farm)		*3B (Qualified Farm)*				*Total Farm*		*Per Cent Distribution*	
	No. of Line Items[2]	*Assessed Value*	*No. of Line Items*[2]	*Total 3b Acreage*	*3b Acres as % of County Area*	*Assessed Value*	*No. of Line Items 3a & 3b*[2]	*Assessed Value*	*Farm Assessed Value 3a*	*3b*
Atlantic	1,278	$ 25,572,334	1,226	35,754.31	9.88%	$ 6,831,180	2,504	$ 32,403,514	78.91%	21.09%
Bergen	146	18,007,345	238	4,058.60	2.70	2,396,870	384	20,404,215	88.25	11.75
Burlington	1,785	73,258,777	3,417	157,073.71	29.95	32,206,854	5,202	105,465,631	69.46	30.54
Camden	472	18,829,014	804	14,683.09	10.33	9,687,698	1,276	28,516,712	66.02	33.98
Cape May	357	9,630,070	451	12,310.84	7.25	2,666,120	808	12,296,190	78.32	21.68
Cumberland	1,957	49,003,887	2,461	72,437.79	22.53	18,075,652	4,421	67,079,539	73.05	26.95
Essex	31	3,127,500	50	541.23	.66	313,600	68	3,441,100	90.89	9.11
Gloucester	1,924	66,037,700	3,029	83,668.82	39.78	33,666,750	4,953	99,704,450	66.23	33.77
Hudson	0	0	0	0	0	0	0	0	0	0
Hunterdon	2,613	153,514,158	4,023	159,432.23	57.00	34,018,675	6,628	188,532,835	81.90	18.10
Mercer	1,065	73,335,820	1,680	57,302.83	39.62	16,715,280	2,745	90,051,100	81.43	18.57
Middlesex	749	40,020,900	1,297	42,869.49	21.69	17,439,700	2,046	57,460,600	69.64	30.36
Monmouth	2,259	80,155,055	2,848	94,142.04	30.84	30,297,901	5,108	110,452,956	72.56	27.44
Morris	576	39,057,088	1,144	35,404.37	11.58	11,058,633	1,720	50,115,721	77.93	22.07
Ocean	418	20,398,060	409	11,510.86	2.81	2,700,650	727	23,098,710	88.30	11.70
Passaic	53	2,912,400	131	4,605.90	3.74	1,621,388	184	4,533,788	64.24	35.76
Salem	1,721	46,609,950	3,393	114,166.88	52.00	25,098,100	5,326	71,708,050	65.00	35.00
Somerset	913	77,092,180	1,674	70,470.48	36.09	16,725,559	2,587	93,817,739	82.17	17.83
Sussex	1,442	45,815,979	3,051	123,844.78	36.76	16,640,348	4,493	62,456,327	73.35	26.65
Union	19	1,425,400	42	489.69	.74	425,700	61	1,850,900	77.00	23.00
Warren	1,318	62,468,607	2,599	105,822.06	45.66	20,635,403	3,917	83,104,010	75.17	24.83
Totals	21,096	$907,272,024	33,957	1,200,590.00	24.90%	$249,222,061	55,158	$1,206,494,087	75.10%	24.90%

NOTES: 1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.

2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

TABLE 6
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES APPORTIONED FOR LOCAL COLLECTION

No. of Companies	Classification	Franchise Tax Gross Receipts	Franchise Tax Taxes	Gross Receipts Tax Gross Receipts	Gross Receipts Tax Taxes
3	Electric	$ 528,129,364.38	$ 26,406,468.22	$ 822,542,683.94	$ 61,690,701.30
3	Gas	269,627,030.60	13,481,351.54	284,624,486.42	21,346,836.49
2	Electric & Gas	1,811,752,404.44	90,587,620.22	2,207,627,875.43	165,572,090.66
94	Water	115,018,789.39	5,729,764.18	121,003,109.37	9,075,233.30
24	Sewer	4,694,708.95	230,049.22	5,852,939.62	438,970.49
9	Telephone & Telegraph	626,358,252.15	31,317,912.62	....	....
135		$3,355,580,549.91	$167,753,166.00	$3,441,651,094.78	$258,123,832.24
1	Municipal Electric	3,076,397.72	153,819.89	3,941,399.53	295,604.96
136		$3,358,656,947.63	$167,906,985.89	$3,445,592,494.31	$258,419,437.20
	Administrative Cost (Payable to the State)		-50,018.18		-77,069.28
	Net Tax Apportioned		$167,856,967.71		$258,342,367.92

TABLE 11
PERCENTAGE LEVELS OF TAXABLE VALUE OF REAL PROPERTY ESTABLISHED BY COUNTY BOARDS OF TAXATION
(Section 3, Chapter 51, Laws of 1960, as amended)
FOR THE TAX YEAR

County	*1967*	*1968*	*1969*	*1970*	*1971*	*1972*	*1973*	*1974—1980*[1]
Atlantic	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Bergen	100%	100%	100%	100%	100%	100%	100%	100%
Burlington	100%	100%	100%	100%	100%	100%	100%	100%
Camden	50%	50%	50%	50%	100%	100%	100%	100%
Cape May	100%	100%	100%	100%	100%	100%	100%	100%
Cumberland	40%	40%	40%	40%	100%	100%	100%	100%
Essex	100%	100%	100%	100%	100%	100%	100%	100%
Gloucester	30%	30%	30%	30%	100%	100%	100%	100%
Hudson	100%	100%	100%	100%	100%	100%	100%	100%
Hunterdon	100%	100%	100%	100%	100%	100%	100%	100%
Mercer	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Middlesex	*50%	*50%	*50%	*50%	*50%	*50%	100%	100%
Monmouth	100%	100%	100%	100%	100%	100%	100%	100%
Morris	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Ocean	100%	100%	100%	100%	100%	100%	100%	100%
Passaic	100%	100%	100%	100%	100%	100%	100%	100%
Salem	30%	30%	30%	30%	100%	100%	100%	100%
Somerset	*50%	*50%	*50%	*50%	50%	50%	50%	100%
Sussex	100%	100%	100%	100%	100%	100%	100%	100%
Union	*50%	*50%	*50%	*50%	*50%	100%	100%	100%
Warren	100%	100%	100%	100%	100%	100%	100%	100%

*The percentage level of 50% was put into effect pursuant to Section 3, Chapter 51, Laws of 1960, as amended, because the County Tax Board failed to establish a percentage level by resolution.

[1] Percentage Levels of Taxable Value of Real Property Established at 100% for all counties in 1974.

TABLE 12
LOCAL TAX STATISTICS[1]

Year	Valuation of land and improvements	Valuation personal property	Second-class railroad property	Net Valuation taxable including second-class railroad property	Average rate per $100 of Valuation	County tax
1965	$25,638,353,707[2]	$1,587,319,306	$145,337,256	$27,371,010,269	$4.508	$213,016,348.98
1966	26,765,368,437[2]	1,556,544,450	107,034,390	28,428,947,277	4.476	235,232,202.84
1967	28,154,060,515[2]	1,597,733,878	....	29,751,794,393	4.856	261,030,134.44
1968	29,981,896,455[3]	610,471,259	....	30,592,367,714	5.076	304,769,147.73
1969	31,964,938,621[4]	652,103,700	....	32,617,042,321	5.244	332,532,189.92
1970	35,747,131,383[4]	720,543,375	....	36,467,674,758	5.396	365,347,436.64
1971	41,235,025,378[4]	834,700,150	....	42,069,725,528	5.282	430,328,035.48
1972	50,427,730,707[4]	1,024,609,549	....	51,446,431,110	4.746	472,788,994.59
1973	58,727,225,463	1,163,529,432	....	59,885,223,994	4.316	499,788,220.24
1974	65,569,254,167	1,259,585,590	....	66,821,552,181	4.133	546,534,809.45
1975	71,604,254,492	1,345,713,571	....	72,940,756,787	4.142	615,011,141.02
1976	76,977,351,719	1,484,239,768	....	78,444,350,671	4.265	692,199,667.12
1977	81,947,717,136	1,601,960,109	....	83,529,378,044	3.899	731,632,875.82
1978	88,096,325,059	1,671,179,967	....	89,724,637,362	3.709	764,925,168.37
1979	95,245,570,423	1,748,360,456	....	96,974,994,893	3,602	813,681,121.37

Year	County library tax	Local health service taxes	District school tax	Local municipal purpose tax	Deductions Allowed Veterans and Senior Citizens	Total property tax	Total bank stock tax
1965	$1,783,018.99	....	$537,984,133.26	$348,342,805.03	$32,688,649.19	$1,233,814,955.45	5,134,073.60
1966	2,012,596.16	....	638,947,206.34	362,841,777.24	33,380,604.33	1,272,414,386.91	5,521,963.42
1967	2,235,225.67	....	742,918,941.75	404,736,991.39	33,729,794.34	1,444,651,087.59	5,906,278.88
1968	2,620,013.57	....	839,145,342.98	372,714,207.43	33,771,834.30	1,553,020,546.01	6,382,741.56
1969	2,879,040.55	....	956,672,341.66	384,583,403.28	33,864,716.00	1,710,531,691.41	6,991,283.50
1970	3,331,620.89	....	1,111,248,145.31	453,837,827.61	33,853,040.00	1,967,618,070.45	15,652,640.28
1971	4,882,879.29	....	1,288,150,617.97	465,713,295.62	33,981,319.00	2,222,256,147.36	17,197,245.12
1972	4,420,736.67	....	1,404,171,924.44	525,351,850.96	34,839,439.66	2,441,572,946.32	19,239,919.48
1973	5,055,372.25	....	1,518,783,128.89	526,003,820.59	35,260,846.66	2,584,891,388.63	20,795,332.20
1974	5,667,659.33	....	1,589,947,109.04	583,719,724.46	35,686,746.00	2,761,556,046.28	22,638,473.44
1975	6,454,176.64	....	1,692,772,039.56	670,606,612.40	36,205,890.50	3,021,049,860.12	24,450,606.40
1976	7,373,042.99	....	1,225,927,728.23	783,479,525.72	36,566,753.50	3,345,546,717.76	....
1977	7,956,286.43	....	1,782,383,844.04[5]	735,100,661.42	51,884,214.00	3,257,073,667.71	....
1978	8,640,129.13	$ 4,664,181.00	1,804,578,745.85	744,766,122.42	....	3,327,574,346.77	....
1979	9,306,237.11	4,265,537.85	1,911,739,993.52[6]	754,001,244.25	....	3,492,936,977.24[6]	....

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[1] For figures of prior years, see Annual Reports of 1955 and 1969.

[2] Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions and Totally Disabled Veteran Exemptions.

[3] Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions and Air and Water Pollution Equipment Exemptions.

[4] Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions, Air and Water Pollution Equipment Exemptions and Certain Water Supply and Sewage Disposal Equipment Exemptions.

[5] Exclusive of Total Adjustment of Deferred Reduction (c. 113, L. 1976).

[6] Warren County Blairstown Twp. included $57,156.86 which had been allocated from municipal surplus in the district school purpose taxes. This amount was not included in the county total on which tax rate is computed.

TABLE 13

GENERAL PROPERTY TAXES

NET TAX BY CLASS OF PROPERTY — 1979

This table shows in county and state totals general property taxes for 1979 by principal class of property and net residential taxes as a percentage of total (net) tax.

Taxes are derived by applying general property tax rates to assessed values. The total ($3,496,939,419) differs from amounts shown in County Abstracts of Ratables ($3,492,936,977) due to rounding of tax rates.

Residential

Net taxes upon residential properties housing not more than four families after allowing exemptions for disabled veterans and fallout shelters and deductions granted senior citizens and veterans. Veterans deductions may be taken against any property the veteran owns. Full charge to residential may result in some error.

Commercial

Taxes upon commercial property. These are the "main street" type of properties.

Industrial

Net taxes upon industrial properties after allowing exemptions for pollution equipment.

Apartments

Taxes upon residential properties housing more than four families.

Farms

Taxes upon properties qualified for special assessment under Farmland Assessment Act as well as other farm properties not so qualified.

Vacant Land

Taxes upon all lands classified as vacant.

Personal Property

Taxes upon the personal property of telephone and telegraph companies.

CHAPTER IV

AUDIT

Audit Activity involves office and field audits together with back up services and facilities for review and conference audit results. Research and Statistics and Transfer Inheritance Tax are also included under this activity.

Average Assessment Per Field Auditor

Additional taxes assessed as a result of field audits amounted to $30.6 million during fiscal 1979.

Additional audit responsibilities with respect to Gross Income Tax required the expenditure of additional time on each audit.

Year	*1977*	*1978*	*1979*
Assessment Amount	$39,485,852	$31,748,023	$30,563,945
Number of Auditors	142	137	133
Average Assessment per Auditor	$ 278,069	$ 231,738	$ 229,804

Office Audit Assessments

A variety of audits completed by 8 audit groups, seven in Trenton and one in Newark, resulted in $18.0 million additional taxes assessed during fiscal 1979, representing an average assessment of $221,850 per auditor.

Overall results of the office audit activity appear as follows:

	1978		*1979*	
Group	*Assessment Amounts*	*No. of Auditors*	*Assessment Amounts*	*No. of Auditors*
Pre and Post Dissolution	$ 2,119,085	22	$ 2,230,886	21
Status	1,811,593	9	2,328,720	11
Regular	3,975,641	11	8,193,076	28
Special Audit	10,878,129	29	4,330,428	11
Income Audit	918,801	13	886,717	10
Totals	$19,703,249	84[1]	$17,969,827	81[1]

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[1] Includes Auditor Trainees, Accounting Assistants, Auditors—grade I, II, III, and Supervising Auditors.

Hearings and Conferences

During fiscal 1979, 661 hearings were held involving assessments of $22.2 million, an average of $33,600 per case. In these cases, collections of $13.7 million were effected and downward revisions in liability of $8.5 million were determined proper.

Audit Review

All field audits as well as all other field assignments such as bulk sales, certificate of debt, and internal revenue adjustments are subject to review by a central audit review unit. During fiscal 1979, this unit processed 3,552 field audit files and levied 4,619 deficiency assessments totaling $38.1 million in taxes, penalties and interest.

Refund Claims

Approximately 2.3 million claims for refunds involving $214.1 million were processed during the year. Of this amount, $200.5 million was refunded. In addition nearly $346,000 was collected as a result of refund audits.

Gross Income Tax accounted for 2.2 million claims for refunds and refunds totaling $137.6 million.

Apprehension of Nonfiling Taxpayers

A by-product of investigation and study leading to audit selection is the discovery of additional tax revenue from corporations doing business in this State but failing to file returns. Another responsibility is the administration of the Corporation Income Tax. During fiscal 1979, audit selection activity produced $3.8 million in tax revenues from the following sources:

Source	*1978*	*1979*
New Taxpayers	$1,109,285	$1,387,922
Newly Authorized Corporations....	592,262	810,759
Voluntary Filings	733,648	1,375,256
Sub Total	$2,475,195	$3,573,937
Corporation Income Tax..........	88,099	184,507
Total	$2,563,204	$3,758,444

Audit Selection

Audit Selection is responsible for assignment of all audits, both field and office, encompassing all taxes administered by the Division. It also administers the Sales Tax Direct Payment Permits Program and statistical analysis of completed assignments. During 1979 it assigned 9,112 audits to Field and Office Audit teams. Of the 9,112 assignments, 6,302 were completed resulting in assessments of additional tax due, a selection assessment effectiveness of 69 percent.

Audit Selection service includes controlling all audits from date of assignment to date of completion and supplying all necessary support information. During fiscal 1979, it handled 15,020 files, posted 2,629 assessments and processed 2,926 checks.

Word Processing section performs such functions as typing records and processing information and data as a result of the workload provided by the operations of the selection branch and other activities within the Division.

During fiscal year 1979, this operation processed over 157,000 items.

RESEARCH AND STATISTICS

The Division engages in continuous study of tax programs, tax procedures and results. In addition to current analysis, this includes constant review of data originating within and outside the Division as a basis for review and appraisal of results obtained. Anticipation of future tax developments and administrative requirements to facilitate smooth and efficient adjustment to changing circumstances is necessary to minimize emergency or crash programs.

Data Gathering

Records are maintained on a current basis to reflect tax revenues and changes in them. These are the raw materials for use by tax study groups, budget projections, and general information.

Following a long period of legislative activity associated with development of an acceptable program of public school finance, property tax relief, expenditure caps, and an income tax, this year has been one of examination and appraisal of results obtained. New data have become available as a by-product of the tax reform program and tabulations of them have been made available for further study and analysis.

A number of publications are now available to provide new insight into the financial characteristics of New Jersey taxpayers and the New Jersey economy. The following have been published and the Division plans to continue them on an annually recurring basis.

Average Assessment/Sales Ratios By Taxing District—By Property Class

Coefficients of Deviation—Measures of Property Assessment Uniformity By Taxing District

Average Real Estate Tax Bill By Taxing District—By Property Class

Owner Occupied Housing Statistics From Homestead Rebate and Income Tax Data Match

Statistics of Income—Full Year Resident Returns

Revenue Estimating

Budget preparation for each fiscal year requires projections of revenues for a year beginning nine months following the first projection made in October and extending to 21 months thereafter. Periodic conferences are held with the Division of Budget and Accounting on the matter of developing realistic revenue expectations. This involves constant review and updating of forecasts to reflect timely change and adjustment. New data indicated in publications listed above have facilitated this estimating process.

Uncertainties associated with the "energy crisis" and various forecasts of economic decline have placed a heavy premium upon close surveillance of changing conditions during the past revenue estimating year. Total revenues estimated for fiscal year 1979 were 99.5% of revenue actually realized.

Local Property Tax

Legislative provision for state payments to local governments in lieu of taxes on state owned properties called for a close review of the definition, values, and reporting of tax exempt properties in general and state owned properties in particular. New exempt property lists have been developed and refined. Close cooperation is maintained between the Research Section and Local Property and Public Utility Section.

TRANSFER INHERITANCE TAX

In prior years, inheritance taxes were exclusively determined by examiners and billed to representatives of the estate. In 1975, a program was instituted providing for the use of form L-5 together with form L-2 or L-3 where the gross estate is $100,000.00 or less and the entire estate passes to Class "A" beneficiaries. The use of the form permitted the taxpayer to compute the tax and submit a certified check in full payment of the tax and interest, if any, and to immediately receive the necessary waivers. The estate so processed would be subject to selective audit within six months of the date of the receipt of the form. In a substantial number of these estates, the report and tax were accepted as filed and there was no necessity for multiple handlings. Taxpayers who took advantage of this program effectuated the processing of almost 7,500 estates which would ordinarily have been handled in the usual manner.

During the year, 42,541 estates were carded and 101,130 pieces of mail were processed.

On September 1, 1978 "The Wills and Probate Reform Act of 1978" became effective, which had a very distinct and far reaching effect on the descent and distribution of estates under the intestate law and the general provisions of probating wills and certain rights and remedies affecting the beneficiaries of wills.

TABLE 13 (Continued)

GENERAL PROPERTY TAXES
NET TAX BY CLASS OF PROPERTY—1979

Taxing District	Residential	Commercial	Industrial	Apartments	Farm	Vacant Land	Personal	Total Tax	Percent Residential
Atlantic	$ 46,494,755	$ 23,386,155	$ 1,123,593	$ 4,190,579	$ 1,154,007	$ 8,857,001	$ 2,135,777	$ 87,341,867	53.23%
Bergen	346,426,877	63,169,846	40,143,981	29,833,850	474,679	10,871,914	6,071,380	496,992,527	69.70
Burlington	84,831,415	15,714,408	7,000,535	4,974,334	2,834,698	6,595,197	2,154,672	124,105,259	68.35
Camden	120,869,261	34,428,881	10,156,595	10,633,122	834,008	6,686,807	5,166,419	188,775,093	64.03
Cape May	36,356,841	9,323,259	292,621	3,399,658	267,101	3,312,625	690,771	53,642,876	67.78
Cumberland	24,764,471	5,988,285	3,072,708	1,396,199	2,033,087	2,149,572	1,094,108	40,498,430	61.15
Essex	254,632,057	79,342,081	35,811,335	41,271,169	122,752	8,345,695	15,908,780	435,433,869	58.48
Gloucester	40,297,423	11,114,531	6,729,979	2,662,576	2,798,688	3,971,457	1,185,508	68,760,162	58.61
Hudson	86,659,778	39,629,748	53,034,577	26,886,300	....	9,326,099	5,873,665	221,410,167	39.14
Hunterdon	26,595,956	5,134,396	2,020,654	636,736	5,074,962	2,323,228	1,072,221	42,858,153	62.06
Mercer	85,962,467	28,372,953	9,513,341	7,393,281	2,978,502	3,313,222	4,048,337	141,582,103	60.72
Middlesex	166,964,017	33,325,606	58,508,173	17,243,386	1,776,659	11,315,371	5,814,477	294,947,689	56.61
Monmouth	163,235,706	34,667,618	7,718,914	13,251,832	4,742,517	8,310,327	4,024,346	235,951,260	69.18
Morris	156,744,513	31,171,714	19,132,255	10,295,319	1,887,932	11,956,707	4,429,071	235,617,511	66.52
Ocean	110,009,371	16,974,500	2,255,879	6,689,654	657,797	13,708,947	2,279,704	152,575,852	72.10
Passaic	112,495,594	29,473,653	18,859,701	9,843,507	195,574	7,496,891	3,508,654	181,873,574	61.85
Salem	11,758,444	2,345,740	3,731,267	538,393	1,992,749	812,545	605,040	21,784,178	53.98
Somerset	78,583,604	18,312,532	11,749,704	3,650,389	2,640,378	4,390,450	2,007,238	121,334,295	64.77
Sussex	40,465,233	5,613,410	1,089,409	749,013	2,642,879	4,473,381	1,136,231	56,169,556	72.04
Union	167,201,364	33,541,973	40,751,354	14,333,751	72,701	4,048,550	4,290,474	264,240,167	63.28
Warren	18,603,593	3,659,402	3,302,751	1,415,904	1,897,812	1,558,876	606,493	31,044,831	59.92
State Total	$2,179,952,740	$524,690,691	$335,999,326	$211,288,952	$37,079,482	$133,824,862	$74,103,366	$3,496,939,419	62.34%
Percent of Total	62.34%	15.00%	9.61%	6.04%	1.06%	3.82%	2.12%	—	—

CHAPTER V

SPECIAL PROCEDURES AND INVESTIGATIONS

Special Procedures and Investigations is concerned primarily with problem taxpayers and legal matters. It also provides a wide range of taxpayer information.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also involved with criminal and civil proceedings.

SPECIAL PROCEDURES COLLECTIONS SUMMARIZED

Section	*1978*	*1979*
Judgment	$10,230,986	$ 9,260,104
Liens, Levies & Seizures	4,629,298	4,167,413
Bulk Sale	2,017,962	1,711,017
Reinstatement	1,846,473	1,813,941
Deferred Payment Control	1,492,227	5,133,815
Bankruptcy	1,143,899	853,179
Proclamation	340,576	389,309
Condemnations & Foreclosures	47,442	7,647
Totals	$21,748,863	$23,336,425

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claim to Federal and State courts concerning Straight Bankruptcies, Plans of Arrangement, Reorganizations, Wage Earner Plans, Assignments for the Benefit of Creditors, Receiverships and other insolvency matters.

The Bankruptcy Section received 4,064 notices of insolvency resulting in 518 Proofs of Claim. The difference between the number of notices received and number of Proofs of Claim represented those notices indicating that the bankrupt had no assets.

The assessed value of claims amounted to $5,422,318. Collections totaled $853,179.

Bulk Sales

The Bulk Sale Section is responsible for examining tax records of each business which disposes of its assets, either by Sale, Transfer or Assignment, other than in the normal course of business.

Bulk Sale Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code.

The Section processed 2,100 Bulk Sale notices resulting in collections of $1,711,017.

Condemnations and Foreclosures

When tax searches conducted in Condemnations and Foreclosures reveal that taxes are due, assessments are made and collections effected.

During the year, 110 requests were processed resulting in collections of $7,647.

Deferred Payment Control

The function of Deferred Payment Control is monitoring of installment payments received by the Special Procedures Branch under contractual deferred payment plans. A program of computer generated default listing was implemented during the period to identify accounts in arrears in a more efficient manner.

This section realized revenue of $5,133,815 from 926 accounts during fiscal 1979.

Judgments

The Judgment Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The principal statutory remedy invoked is the filing of Certificates of Debt in the Superior Court.

During fiscal year 1979, the Judgment Section processed 6,048 cases and collected $9,260,104. It also filed 6,011 judgments in the amount of $34,598,484 with the Superior Court.

Liens, Levies, and Seizures

During 1979, approximately 1,600 cases were investigated and 2,387 Warrants of Execution were filed. An additional 44 Warrants were executed by county sheriffs. The assets of 86 various businesses were seized in order to effect taxpayer compliance.

Collections totaled $4,167,414.

Proclamations

"Proclamation lists" of domestic and foreign corporations which are delinquent in the payment of Corporation Business Tax and/or filing of Corporation Business tax returns are certified to the Secretary of State for the purpose of voiding domestic corporate charters and revoking authorities of foreign corporations. Special notices and warnings are issued and every effort made to collect delinquent taxes before revocation occurs.

Reinstatements

Reinstatement of voided corporate charters may be instituted by petition to the Secretary of State. This petition cannot be filed until the Director of the Division of Taxation certifies to the Attorney General that all tax returns have been filed and all taxes paid.

During 1979, the Reinstatement Section processed 1,438 cases for reinstatement of corporate charters. Total assessments for the year were $1,951,404. Collections totaled $1,813,941.

Alcoholic Beverage Control Hearings

The Alcoholic Beverage Law provides for the suspension or revocation of an alcoholic beverage license for the non-payment of any tax due the State. In concert with the Division of Alcoholic Beverage Control, enforcement of this provision involved 249 licensees.

Payment of taxes due and charter reinstatements were effected in 71 cases. Testimony of auditors from the Section resulted in the suspension of 23 licenses at hearings conducted by the Alcoholic Beverage Control Board. Pending action remains on 155 licensees whose corporate charters are void.

The program produced revenue totaling $355,458.

INVESTIGATIONS

Investigative functions involve securing returns from delinquent taxpayers, collecting tax liabilities, examining licenses and registrations, registering new businesses, and detecting state tax law violations.

Field Groups

Investigators are assigned to seven branch offices located throughout the State. In 1979 they completed 29,575 investigations resulting in total collections of $6,582,846. Also 36,551 field man-hours were devoted to providing taxpayer information and assistance.

Special Investigations Unit "A"

Concerned primarily with enforcement of the Cigarette Tax Act and the Unfair Cigarette Sales Act, this group has a secondary function to disclose criminal violations of other tax statutes. Liaison is maintained with state and local law enforcement agencies within and outside New Jersey and with federal agencies.

During fiscal year 1979, this unit was involved in the arrest of 53 persons and the handling of 494 court cases. Awarded to the state were: 36,649 cartons of cigarettes, 4 conveyances and monies in the amount of $32,095. Prosecutions resulted in sentences totaling 360 jail days and 720 probation days.

Special Investigations Unit "B"

Concerned primarily with enforcement of Motor Fuels Tax Laws and an Act to Regulate the Retail Sales of Motor Fuels, this group also conducts routine motor fuel investigations dealing with special fuels, licensing and taxpayer complaints.

During fiscal 1979, Unit "B" collected $5,667,386. It also assessed $12,038,561, subject to further investigation and audit.

Contact & Control

During fiscal 1979, the Contact & Control Section completed 108,695 assignments—40,030 by telephone or letter and 68,665 by research. This is an increase of 24,540 completions over the previous year and revenue from this work totaled $1,554,651. Also $9,994,013 was received from taxpayer service operations in the branch offices.

Motor Vehicle Casual Sales

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles to determine whether the proper amount of tax was paid on the transfer of a motor vehicle or a boat from one individual to another.

During fiscal 1979, 62,653 letters were mailed to taxpayers resulting from the sales of motor vehicles or boats and 2,853 field assignments were initiated.

TAX COUNSELOR SECTION

Tax Counselor Section provides answers to legal questions which arise in the Division. It acts as a liaison between the Division and the Office of the Attorney General. It also coordinates Division activities with regard to information given to the public.

Taxpayer Information Section

New Jersey's taxpayer assistance program includes walk-in facilities, a hotline, speaking engagements, business seminars and form distribution. State Tax News contains recent tax legislation, changes in Division policy, and general tax information distributed to professional business people throughout the nation. Tax Times, an internal newsletter, highlights employees' personal and occupational achievements as well as activities within the Division.

A sophisticated telephone system was installed during 1979 with 40 positions to handle incoming calls. Over 242,300 calls were answered. An average call lasted 2½ minutes. Monitoring capacity of the system provided maximum assurance of accuracy and uniformity of information.

Another area of major improvement was in the distribution of tax forms. For the first time, form orders were solicited in advance of the tax season through the mailing of a Form Order Request Booklet (Publication 65). A minimal charge on the bulk orders was imposed to defray Division costs. Over 8,000 tax practitioners took advantage of this new improved system. In addition, advanced form requests were processed for more than 1,000 distribution points (i.e. banks, post offices, etc.). No charge was imposed for the latter requests.

CHAPTER VI

SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Law: N.J.S.A. 54:41—1 *et seq.*

DESCRIPTION

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of $.03 per gallon (C. 85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and $1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to $1.50 per gallon (C. 18 P.L. 1947); in 1963 to $1.80 per gallon (C. 43, P.L. 1963); in 1969 to $2.30 per gallon (C. 52, P.L. 1969); and in 1972 to $2.80 per gallon (C. 52, P.L. 1972).

EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.

(2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

TABLE 15
ALCOHOLIC BEVERAGE TAX COLLECTIONS AND GALLONAGE
FISCAL 1977-1979

Classification	*1977*	*1978*	*1979*
Beer	$ 4,909,428	$ 4,987,511	$ 5,061,650
Liquor	43,765,946	44,444,309	43,611,806
Still Wines	4,652,279	4,985,535	5,281,665
Vermouth	191,257	181,940	174,152
Sparkling Wines	293,348	305,155	306,093
Total	$53,812,258	$54,904,450	$54,435,366
(Add) Penalties, Interests, Judgments and Fees	13,294	23,040	27,640
Gross Collections	$53,825,552	$54,927,490	$54,463,006
(Less) Refunds	113	76	10
Net Collections	$53,825,439	$54,927,414	$54,462,996

Classification	*1977*	*1978*	*1979*
Beer	147,282,826	149,625,337	151,849,518
Liquor	15,630,695	15,881,208	15,575,645
Still Wines	15,507,595	16,618,451	17,605,549
Vermouth	637,524	606,469	580,507
Sparkling Wines	977,826	1,017,184	1,020,311
Total Gallonage	180,036,466	183,748,649	186,631,530

RATE OF TAX

Taxes are paid by gallonage according to the following schedule of rates:

Type of Beverage	*Rate per gallon*
Beer	3-1/3c
Liquors	$2.80
Still Wines, Vermouth and Sparkling Wines	$ .30

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$42,474,480	1975	$54,663,260
1971	43,513,112	1976	55,355,481
1972	45,371,873	1977	53,825,439
1973	49,914,093	1978	54,927,414
1974	56,780,718	1979	54,462,996

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

BUSINESS PERSONAL PROPERTY TAX

Citation: The Business Personal Property Tax Act: N.J.S.A. 54:11A—*et seq.*

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone and telegraph companies). It took effect in 1968 (C. 135, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: The Corporation Business Tax (1.25% of the net income tax base), the Retail Gross Receipts Tax and the Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977). See page 22.

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

TABLE 14
ALCOHOLIC BEVERAGE TAX RATES: COMPARISON WITH OTHER STATES

	ALCOHOLIC BEVERAGE RATES			SALES TAX[2]
State	*Beer*	*Liquor*	*Wines*	
New Jersey	3-1/3¢ gal. or $1.03 1/3 bbl.	$2.80 gal.	30¢ gal.	5%[3]
Connecticut	$2.50 bbl.	$2.50 gal.	25¢ to 62½¢ gal.	7%
New York	4-4/9¢ gal. or $1.38 bbl.	$3.25 gal.	10¢ to 53-1/3¢ gal.	4% N.Y.C. 4%
Massachusetts	$2.40 bbl.	$2.95 gal.	40¢ to 80¢ gal.	—
Maryland	9¢ gal. or $2.79 bbl.	$1.50 gal.	40¢ gal.	4%
Ohio	$2.50 bbl.	State monopoly[1]	24¢ to $1.25 gal.	4%
Pennsylvania	$2.48 bbl.	18% of net price[1]	.005¢ per unit proof per wine gal.	6%

[1] Monopoly—State receives most or all of revenue through markup.

[2] This rate applies to value of purchases of beer, liquors and wines.

[3] Alcoholic beverages, except draught beer sold by the barrel, are taxed at the wholesale-retail level (effective July 1, 1972).

EXEMPTIONS (54:11 A—2(b))

(1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;

(3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;

(5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;

(6) Goods and chattels used or held for use in the business of farming;

(7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% ($1.30 per $100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$45,813,743	1975	$70,522,348
1971	50,843,809	1976	77,979,545
1972	53,449,340	1977	80,491,075
1973	57,777,890	1978	81,176,155
1974	64,273,821	1979	78,676,962

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 54:7—18 *et seq.*

DESCRIPTION

Cigarette Tax applies at 19¢ per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling $100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C. 247, P.L. 1952). Also effective in 1952 were increases in license fees: from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers. The wholesale dealer license fee was increased to $250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51, P.L. 1968).

Tax rate and discounts provided to distributors have changed as follows:

Effective Date	*Tax Per Pack*	*Discount Rate*
July 1, 1948	3¢	5%
April 16, 1956	5¢	3%
January 5, 1961	6¢	3.25%
May 23, 1961	7¢	3.25%
May 31, 1963	8¢	2.80%
June 16, 1966	11¢	2.50%
June 4, 1968	14¢	1.97%
May 16, 1972	19¢	1.46%

EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

(3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

9½¢ for each ten cigarettes or fraction thereof (19¢ per pack of twenty cigarettes).

A distributor is allowed a 1.46% discount on the purchase of 1,000 or more stamps or meter impressions.

TABLE 16
CIGARETTE TAX RATES: COMPARISON WITH OTHER STATES

State	Cigarette Tax (Per Pack)	Sales Tax
New Jersey	19¢ (plus special Tax—5¢ in Atlantic City)	Exempt
Connecticut	21¢	Exempt
Maryland	10¢	Taxable (4%)
New York	15¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4% New York City)
Ohio	15¢	Exempt
Pennsylvania	18¢	Exempt
Massachusetts	21¢	Exempt
North Carolina	2¢	Taxable
Virginia	2.5¢	Taxable
Kentucky	3¢	Taxable
Florida	21¢	Taxable

LICENSE FEES—FISCAL YEAR 1979

Type	Fee	Number	Amount
Distributor	$350	122	$42,700
Wholesale Dealer	250	316	79,000
Retail Dealer	5	18,092	90,460
Vending Machine	5	32,851	164,255
Carrier	5	106	530
Manufacturer	10	13	130
Manufacturer's Representative	5	290	1,450
Miscellaneous License Revenue	—	85	206
		51,875	$378,731

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$117,651,757	1975	$167,006,658
1971	123,500,919	1976	168,002,310
1972	134,274,794	1977	168,841,346
1973	165,047,270	1978	170,088,418
1974	167,754,410	1979	169,813,474

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 17
NEW JERSEY COMPARATIVE SALES PACKS OF CIGARETTES

Fiscal Year	*Tax Rate**	*Total Packs of Cigarettes Sold*	*New Jersey Percent Change*	*National Percent Change*
1964	8c	877,644,350	-0.5%	-1.3%
1965	8c	922,266,560	+5.1	+4.0
1966	8c-11c[1]	981,879,870	+6.5	-0.4
1967	11c	904,036,250	-7.9	+2.4
1968	11c-14c[2]	911,502,160	+0.8	-1.3
1969	14c	859,892,900	-5.7	-0.1
1970	14c	862,912,130	+0.4	+1.3
1971	14c	899,886,850	+4.3	+4.0
1972	14c-19c[3]	937,198,000	+4.2	+3.6
1973	19c	885,635,370	-5.5	+2.3
1974	19c	893,284,070	+0.9	+3.7
1975	19c	896,135,520	+0.3	+1.5
1976	19c	894,228,160	-0.2	+1.3
1977	19c	900,981,620	+0.2	-1.2
1978	19c	908,118,690	+0.8	+1.6
1979	19c	907,312,500	-0.1	-1.6

*Tax Rate 1963 (8c—Total 881,218,620

[1] Rate effective June 16, 1966—11c

[2] Rate effective June 4, 1968—14c

[3] Rate effective May 16, 1972—19c

CORPORATION TAX

(a) CORPORATION BUSINESS TAX

(The Corporation Business Tax consists of Corporation Net Worth and Corporation Net Income Taxes.)

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes a franchise tax for the privilege of having or exercising a corporate charter or doing business employing or owning capital or property or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

  (1) Holding a general certificate of authority issued by the Secretary of State;

  (2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

  (3) Doing business in New Jersey;

  (4) Employing or owning capital and/or property in New Jersey;

  (5) Maintaining an office in New Jersey.

The tax is measured by that portion of the corporation net worth (or other alternative minimum net worth tax bases) and net income allocable to New Jersey. The tax applies to Net Worth and/or Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof, during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Tax dates back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C. 264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the net worth tax on allocable net worth from 8/10 mills per $1 to 2 mills per $1.

Chapter 63, Laws of 1958, amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1¾% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

Chapter 162, Laws of 1959 reduced the net income tax base from 15% to 4% of adjusted net income for companies entitled and electing to file as regulated investment companies.

Chapter 190, Laws of 1959 provided a short tax table for companies electing to be taxed on their total assets only and having less than $150,000 of total assets.

Chapter 134, Laws of 1966 revised the Corporation Tax as follows:

(1) increased the net income tax rate from 1¾% to 3¼% effective January 1, 1967;

(2) for domestic corporations, eliminated the allocation to New Jersey of 40% of intangible assets having a business situs outside the state;[1]

(3) added an alternative minimum net worth tax based on the number of authorized shares of domestic corporations;

(4) changed the allocation of sales receipts to destination basis for purposes of computing the busines allocation factor (receipts being allocable to New Jersey only if shipment is made to a customer in New Jersey);

(5) changed the due date of returns and payments to the fifteenth day of the fourth month following the close of the taxpayer's accounting period.

Chapters 112 and 250, P.L. 1968 introduced several changes, the most significant of which are indicated below:

(1) increased net income tax rate from 3¼% to 4¼%, effective January 1, 1968;

(2) provided for reduction in book value of a parent corporation for investments in capital stock of subsidiaries;

(3) excluded dividends received from subsidiaries from the net income tax base.

(4) eliminated the asset allocation factor;

(5) eliminated intangible personal property when computing the minimum tax based on assets located in New Jersey;

(6) provided for prepayment of the tax.

Chapter 93, P.L. 1970 added another alternative minimum net worth tax for domestic corporations only: 11/100 of a mill per dollar of total assets. It also provided for a deduction for subsidiaries which are taxed in New Jersey under laws other than the Corporation Business Tax Act.

Chapter 25, P.L. 1972 increased the net income tax rate from 4¼% to 5½% effective January 1, 1972.

Chapter 21, P.L. 1975 increased the prepayment from 50% to 60% effective February 28, 1975.

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[1] In 1945 the percentage of intangible assets having a business situs outside of New Jersey allocable to New Jersey for tax purposes was 100% (C. 162, P.L. 1945). In the same year the percentage was reduced to 50% (C. 459, P.L. 1945). It was further reduced to 40% in 1955 (C. 88, P.L. 1954).

Chapter 162, P.L. 1975 increased net income tax rate from 5½% to 7½% effective January 1, 1975.

Chapter 170, P.L. 1975 repealed the exemption for banking corporations (including national banks) for the 1976 privilege year and thereafter.

Chapter 171, P.L. 1975 made corporations doing a financial business subject to a tax for accounting periods ending after December 31, 1974.

EXEMPTIONS

(1) Agricultural Cooperative Associations;

(2) Building and Loan Association and Savings and Loan Associations;

(3) Certain Federal Corporations;

(4) Corporations created under the Limited-Dividend Housing Corporations Law;

(5) Cemetery Corporations;

(6) Non-profit Corporations without capital stock;

(7) Non-stock Mutual Housing Corporations;

(8) Railroad and Canal Corporations;

(9) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(10) Utilities Subject to Gross Receipts Tax and Insurance Companies Subject to premium tax.

RATE OF TAX

FIRST, a tax of 7½% upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

SECOND, a tax measured by that portion of entire net worth allocated to New Jersey and multiplied by the following tax rates:

On the first $100,000,000 of allocated net worth, 2 mills per dollar; on the second $100,000,000 of allocated net worth, 4/10 of a mill per dollar; on the third $100,000,000 of allocated net worth, 3/10 of a mill per dollar; over $300,000,000 of allocated net worth, 2/10 of a mill per dollar.

Minimum tax applies to the net worth portion of the Corporation Business Tax.

Minimum Tax: The Corporation Business Tax Act provides for minimum tax liabilities. The following summary of minimum tax requirements does not apply to an Investment Company or a Regulated Investment Company. The definition and special treatment of such companies is discussed in a later section of this chapter (see pg. 60).

The tax payable under the net worth base shall not be less than the greatest of the amounts computed under (A), (B) or (C) below:

(A) 5/10 of a mill per dollar on the first $100,000,000 of the average value of the taxpayer's real and tangible personal property allocated to New Jersey; and 2/10 of a mill per dollar on all such assets in excess of $100,000,000.

(B) For New Jersey Corporations only:

(1) for accounting periods ending after June 30, 1967 and prior to July 1, 1970, a tax based on the number of shares of stock that a corporation is authorized to issue, as of the close of the calendar or fiscal accounting period covered by a return, as follows: where the authorized capital stock does not exceed 5,000 shares, $25; where the authorized capital stock is in excess of 5,000 shares but does not exceed 10,000 shares, $55; and where the authorized capital stock exceeds 10,000 shares, $55 for the first 10,000 shares and $27.50 for each additional 10,000 shares or part thereof. The total tax on this basis may not exceed $100,000.

Or (2) for accounting periods ending after June 30, 1970, the least of the following:

(a) a tax based on the number of shares of stock that a corporation is authorized to issue at rates indicated under (B) (1) above;

or (b) 11/100 of a mill per dollar of the total assets of the corporation;

or (c) $100,000;

(C) In the case of a Domestic Corporation, $25; and in the case of a Foreign Corporation, $50.

Short Tax Table: In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than $150,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table. An election to file on the short tax table or on the long form may not be changed after the due date of a particular return has passed.

Short Form: Beginning in 1973, non-allocating companies whose assets are less than $150,000 and whose gross income does not exceed $60,000 may use a 2-page form instead of the 8-page form in general use. For the 1975 tax year, the gross income amount was increased to $100,000.

TAX PREPAYMENTS

In addition to the tax due, for accounting periods ending March 31, 1968, and thereafter, a prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayments is allowed.

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate 7.5% on net income, plus the tax on corporate net worth of two mills per $1.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax Act. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax Act. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax Act. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extends the save harmless provision through 1979.

INVESTMENT COMPANIES

"Investment company" means any corporation whose business during the period covered by its report consisted, to the extent of at least 90% thereof, of holding, investing and reinvesting in stocks, bonds, notes, mortgages, debentures, patents, patent rights, and other securities for its own account, but this shall not include any corporation which: (1) is a merchant or a dealer of stocks, bonds and other securities, regularly engaged in buying the same and selling the same to customers; or (2) had less than 90% of its average gross assets in New Jersey, at cost, invested in stocks, bonds, debentures, mortgages, notes, patents, patent rights or other securities or consisting of cash on deposit during the period covered by its return.

"Regulated investment company" means any corporation which, for a period covered by its report, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, a tax prepayment must also be made for Investment Companies and these Investment Companies are subject to a minimum tax of $250.00 for combined net worth and net income obligations.

A taxpayer qualifying and electing to be taxed as a *Regulated Investment Company* is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base.

DEFERRED DISSOLUTION PAYMENT

Chapter 367, P.L. 1973 approved in 1974 eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey its tax liability is measured by:

(a) net income allocated to New Jersey, according to a formula based on property, sales and payroll; and

(b) net worth allocated to New Jersey according to the same three factor formula, subject to the aforementioned alternative minimum net worth tax bases.

COLLECTIONS

Fiscal Year	*General Business Corporations*	*Banking Corporations*	*Financial Corporations*
1976	$399,036,603	$40,014,009	$8,986,572
1977	462,368,237	24,416,070	3,234,421
1978	497,850,787	28,852,320	5,580,083
1979	538,506,682	28,812,953	5,760,092

TABLE 18
CORPORATION BUSINESS TAX: COMPARISON WITH OTHER STATES

State	*Rate*	*Basis of Tax*
NEW JERSEY Corporation Business Tax	2 mills per $1 plus 7½%	tax on allocated net worth (or other alternative tax bases). tax on allocated net income
Corporation Income Tax	7¼%	tax on allocated net income of corporation not subject to the Corporation Business Tax but deriving income in New Jersey
NEW YORK Franchise Tax	10% or 1 78/100 mills per $1 or 3.0% or $250	(a) franchise tax based on net income (b) amount of dollar of business and investment capital allocated within the State (c) net income plus compensation of officers and stockholders owning over 5% of issued capital minus $15,000 and any net loss
NEW YORK CITY	9%	on net income allocated to N.Y.C. 4 alternative methods may be followed (similar to N.Y. State)
MARYLAND Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS Franchise Tax	9.5%	franchise tax on allocated net income
PENNSYLVANIA Franchise Tax	10 mills per $1 plus 10.5%	franchise tax on each dollar of actual value of whole capital stock[1] allocated net income
PHILADEPLHIA Philadelphia School District)	4 mills	gross receipts
CONNECTICUT Franchise Tax	10% or 31/100 mills per $1	(a) franchise tax on net income allocated. (b) of face value of stock (whichever is greater)
OHIO Franchise Tax Akron Canton Cincinnati Cleveland Dayton Toledo Youngstown	4%-8%	4% of 1st $25,000 of value of stock determined according to net income plus 8% of value over $25,000.

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[1] Pennsylvania capital stock used in manufacturing, processing, research or development is exempt.

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E—1 *et seq.*

DESCRIPTION

Corporation Income Tax Act applies to corporations deriving income from sources within this State which are not subject to the tax imposed under the Corporation Business Tax Act. The levy is applicable to accounting periods ending after December 31, 1973.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS

Fiscal Year	
1975	$ 37,525
1976	159,479
1977	61,952
1978	71,570
1979	177,728

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

EMERGENCY TRANSPORTATION TAX

Citation: The Emergency Transportation Tax Act: N.J.S.A. 54:8A—1 *et seq.*

DESCRIPTION

This is a graduated tax based on the income of New Jersey resident derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources within New Jersey. The State Transportation Commissioner determines the "critical area State" and certifies such State to the State Treasurer within 40 days after the first day of each year. New York has been certified as a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax who have filed a return with the State of New York and have paid the tax due to that State are not required to file a return or pay this tax with New Jersey for said tax years.

HISTORY

Under the Emergency Transportation Tax Act as enacted in 1961 (C. 32, P.L. 1961), the original tax rate was graduated from 2%—10% upon entire net income other than capital gains and from 1%—5% upon income from net capital gains. Shortly after its introduction, the Act was amended to bring definitions of terms, deductions, exemptions, etc., into closer conformity with the New York Personal Income Tax laws (C.129, P.L. 1961).

Certain requirements for fiduciary and partnership returns were eliminated in 1962 (C.70, P.L. 1962) and in 1965 (C.279, P.L. 1964), the act was amended to bring it into conformity with the U.S. Revenue Act of 1964.

In 1968, four additional tax brackets were added to the schedule of graduated rates. The new range from 2% to 14% was consistent with the New York State rate structure (C. 36, P.L. 1968). In 1969, the Act was extended to December 31, 1980 (C.36, P.L. 1969) and in 1970 was amended to recognize certain changes in Federal Internal Revenue Code introduced in 1969 (C.304, P.L. 1970).

Effective January 1, 1972 were a number of changes which included (1) an increase in the tax rate for taxpayers whose taxable income exceeds $25,000 from 14% to 15%, (2) a 2½% surcharge, (3) exemption provisions for taxpayers with low income by establishing a new minimum standard deduction, (4) increase in tax rate for tax preference income from 3% to 6%, (5) repeal of the statutory tax credit, and (6) an increase in the tax rate on long-term capital gains from 50% to 60% (C. 12, P.L. 1972).

A taxpayer subject to this law pays the greater of this tax or the New Jersey Gross Income Tax (P.L. 1976, C. 47, C. 65 and C. 66).

The amount of tax which exceeds that due under the New Jersey Gross Income Tax Act is to be deposited in the Transportation Benefits Fund or the Transportation Fund, established by the two commuter tax acts. This money is dedicated to the improvement of transportation and transportation facilities in the critical areas covered by the acts.

The amount of tax liability which is due under the New Jersey Gross Income Tax Act is to be deposited in the Property Tax Relief Fund established under that act.

RATE OF TAX

Graduated from 2% on taxable income not exceeding $1,000 to 15% on amounts in excess of $30,000.

EXEMPTIONS

Personal exemptions are as follows:

(1) Single taxpayer, $650, additional $650 for taxpayer's spouse when separate return is filed and spouse has no gross income.

(2) Taxpayer 65 years of age or over, additional $650; and if such taxpayer's spouse is also over 65, additional $650.

(3) Blind taxpayers, additional $650; and if such taxpayer's spouse is also blind, additional $650.

(4) Dependent, $650.

STANDARD DEDUCTIONS

The standard deduction is 15% of gross income or $2,000, whichever is less. A minimum standard deduction of $1,000 is allowed to an unmarried individual and $1,500 to a head of household, surviving spouse with dependent child, and husband and wife.

WITHHOLDING REQUIREMENTS

Employers are required to withhold tax and to remit withholdings quarterly.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$16,877,769	1975	$34,733,844
1971	18,685,576	1976	39,063,774
1972	22,097,833	1977	30,453,830[1]
1973	25,522,028	1978	20,847,708[1]
1974	31,920,293	1979	35,201,112[1]

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[1] Reflects amounts transferred to Gross Income Tax (C. 66, P.L. 1976).

DISPOSITION OF REVENUES

Proceeds are deposited in a special trust fund known as the "Transportation Fund" and are used to defray transportation costs between New Jersey and New York.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B—1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Business Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at the rate of 1½% for the privilege of doing a financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C. 9, P.L. 1970). One-half of the tax is for general State use; one-half is distributed equally between the municipality and county in which the taxpayer has a place of business.

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Business Tax (C. 171, P.L. 1975). Unincorporated Financial Businesses continue to be subject to the tax.

EXEMPTIONS

(1) National banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations;[1]

(7) Pawnbrokers;[1]

(8) State banks and trust companies, and

(9) Financial corporations.

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[1] Exempt only if organized under Laws of New Jersey.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere, during the tax year. Minimum tax is $25.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$4,236,071	1975	$6,251,344
1971	3,553,813	1976	1,021,383[1]
1972	4,561,109	1977	145,576[1]
1973	4,294,141	1978	92,060[1]
1974	5,163,309	1979	121,360[1]

DISPOSITION OF REVENUES

Since 1970, revenues collected are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

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[1] Represent unincorporated Financial Businesses collections and audit receipts from both Incorporated and Unincorporated Financial Businesses.

GROSS INCOME TAX

Citation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First $10,000 for a married couple filing jointly; $5,000 for a married person filing separately; and $7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than $3,000.

RATE OF TAX

Graduated from 2% on taxable income not exceeding $20,000 to 2½% on amounts in excess of $20,000.

EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or more, $1,000; also $1,000 for spouse who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent $1,000, plus an additional $1,000 for each dependent child who attends, full time, an institution of higher education.

DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

(1) $65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to $100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

(2) Amounts withheld by an employer and payments of estimated tax.

(3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be $18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases).

COLLECTIONS

Fiscal Year	
1977	$656,098,516
1978	714,200,960
1979	838,498,071

DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.;* 16A—1 *et seq.;* 54:18A—1 *et seq.;* 54:17—4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums and assessments except reinsurance premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workmen's compensation insurers are taxed upon net premiums received.

HISTORY

The first Insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions which subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C. 3, P.L. 1966).

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional ¼ of 1% on workmen's compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12½% of the total premiums collected.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$34,686,060	1975	$51,799,502
1971	43,283,821	1976	57,769,052
1972	46,486,070	1977	70,593,450
1973	48,441,272	1978	76,403,881
1974	49,459,603	1979	85,473,443

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association ($1,593,838).

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone and telegraph companies.

A *local tax*—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," which is that percentage of "true value" (not lower than 20% or higher than 100% in multiples of 10) established by each county board of taxation, except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "Property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agriculture use only. Chapter 51, Laws of 1960 (effective for the tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Nonbusiness personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than $158.7 million.

The decision in *Switz v. Middletown Township, et al.*, 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6 Generally exempt are government owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of $50 and $160 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. Property tax rates in 567 New Jersey local taxing districts range from $0.59 per $100 to $15.74 per $100. The average rate for the State is $3.60 per $100.

TAX LEVY[1]

Fiscal Year		*Fiscal Year*	
1970	$1,967,618,070	1975	$2,984,843,970
1971	2,188,274,828	1976	3,308,979,964
1972	2,406,733,507	1977	3,257,073,668
1973	2,549,630,542	1978	3,327,574,347
1974	2,725,869,300	1979	3,492,936,977

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

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[1] Gross. Net collections see Table 4, page 17.

MOTOR FUELS TAX

Citation: The New Jerey Motor Fuels Tax Law: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on sales of motor fuels.

Motor Fuels tax rate has been increased as indicated below:

Effective Date	*Increase Per Gallon*
December 1, 1930	From 2¢ to 3¢
July 1, 1954	From 3¢ to 4¢
July 1, 1958	From 4¢ to 5¢
June 1, 1961	From 5¢ to 6¢
July 1, 1968	From 6¢ to 7¢
July 1, 1972	From 7¢ to 8¢

EXEMPTIONS

Exempt from the tax are motor fuels sales (1) to the United States Government, (2) between licensed distributors, (3) between licensed gasoline jobbers, and (4) for export.

REFUNDS

Tax refunds are classified according to "refund use" as follows:

Refund Use	*Gallons*	*Dollars*
Auto and Buses	7,544,283	$ 603,543
Agriculture	2,893,017	231,444
Aircraft	3,503,327	280,266
Ambulances	233,577	18,686
Rural Free Delivery	75,510	6,041
Rails or Tracks	19,112	1,529
Private Property	1,778,700	142,296
Fishing	83,190	6,655
Cleaning	18,071	1,446
Exports	2,086,095	166,888
Fire Engines	34,053	2,724
Stationary Machinery and Implements	3,989,916	319,193
Heat and Light	14,474	1,158
	22,273,325	$1,781,866

RATE OF TAX

8¢ per gallon on motor fuels. 4¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 52, P.L. 1971).

Licensed distributors are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39—66).

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$199,599,109	1975	$272,474,747
1971	210,255,461	1976	281,501,452
1972	224,528,118	1977	288,817,778
1973	268,201,032	1978	295,743,237
1974	268,488,197	1979	298,024,258

DETAIL OF COLLECTIONS

Fiscal Year	*Receipts Gasoline Tax*	*Receipts Special Fuels Tax*	*Gross Collections*	*Refunds*	*Net Collections*
1977	$268,600,916	$23,498,786	$292,099,702	$3,281,924	$288,817,778
1978	269,789,017	27,989,814	297,778,831	2,044,594	295,743,237
1979	275,267,469	26,230,928	301,498,397	3,474,139	298,024,258

The 1979 receipts shown above result from the following fuel sales and use:

Gasoline	3,438,135,188 Gallons
Special Fuels[1]	326,341,160 Gallons
Total[2]	3,764,476,348 Gallons

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license. License fees are shown in Table 20.

Revenue from the issuance of these licenses was as follows:

Fiscal Year	
1977	$104,295
1978	96,330
1979	92,210

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

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[1] Includes diesel and propane, etc.

[2] 1977—3,640,039,054; 1978—3,710,735,812.

TABLE 19
MOTOR FUELS TAX: COMPARISON WITH OTHER STATES

State	*Rates (per gallon)* *Gasoline*	*Diesel*	*Sales Tax*
New Jersey[1]	8¢	8¢	—
Connecticut	11¢	11¢	—
New York[2]	8¢	10¢	4% (N.Y.C. 4%)
Massachusetts	8.5¢	8.5¢	—
Maryland	9¢	9¢	—
Ohio	7¢	7¢	—
Pennsylvania	9¢	9¢	—

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[1] Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at ½ the motor fuels tax rate.

[2] New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

PUBLIC UTILITY TAXES

Local Property and Public Utility Branch administers five taxes which apply to Public Utilities—Public Utility Franchise Tax, Public Utility Gross Receipts Tax, Public Utility Excise Tax, Railroad Property Tax, and Railroad Franchise Tax.

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—18.

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is apportioned to the taxing districts for local collection. The tax is payable to the municipal tax collectors in three installments: one-third within 30 days after certification of the apportionment; one-third on September 1; and one-third on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, the Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C. 17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes.

RATE OF TAX

2% for gross receipts of $50,000 or less and 5% for gross receipts exceeding $50,000 (N.J.S.A. 54:30A—54(a), 54:30A—18).

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$59,542,830	1975	$104,670,465
1971	64,390,424	1976	122,407,344
1972	72,002,987	1977	140,482,158
1973	79,694,719	1978	155,148,330
1974	88,537,684	1979	167,906,986

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is apportioned to the varoius municipalities in the proportion that the value of the scheduled property in each municipality as of the preceding July 1, bears to total value of the scheduled property of the taxpayer.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities; street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is apportioned to the taxing districts for local collection but a portion is paid to the State to compensate it for expenses incurred in assessing and apportioning the tax. It is due and payable in full 30 days after the date of the certification of the tax. The municipalities portion is due and payable to the local tax collectors in three installments: one-third 30 days after the date of the certification of the apportionment; one-third on September 1; and the balance on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C. 25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961).

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$80,949,945	1975	$156,090,289
1971	88,545,143	1976	185,869,998
1972	102,931,451	1977	213,044,395
1973	114,226,972	1978	239,055,835
1974	126,979,069	1979	258,419,437

DISPOSITION OF REVENUES

Gross Receipts Tax is apportioned to the taxing districts under R.S. 54:30A—61 on the basis of apportionment value of scheduled property on the preceding July 1.

(c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A—16 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying the Franchise, Gross Receipts and Excise taxes.

An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise, Gross Receipts and Excise taxes.

RATES (Calendar Year Basis)

0.625%	—upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of $50,000 annually);
0.5%	—upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from their lines or mains in the State;
0.9375%	—upon gross receipts of other utilities from business over, on, in, through or from their lines or mains in the State.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$18,822,217	1975	$37,720,422
1971	30,670,472	1976	44,031,184
1972	24,623,638	1977	53,014,535
1973	27,147,286	1978	55,315,333
1974	30,320,186	1979	59,194,377

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Law of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:29A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay ½ of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: ½ of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes and other classes of properties were assigned to the State.[1] The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service". Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided State aid to municipalities in lieu of Class II taxes is discussed in the following section:

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

$4.75 for each $100 of true value of Class II railroad property.

COLLECTIONS

Calendar Year	
1973	$315,800
1974	303,320
1975	290,509
1976	$320,037
1977	274,393
1978	3,225,891
1979	3,322,776

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

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[1] In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

STATE AID TO MUNICIPALITIES IN LIEU OF REVENUE FROM CLASS II TAXES
(N.J.S.A. 54:29A-24.1 to 24.6)

A State tax on Class II railroad property (C. 139, P.L. 1966) removed a source of local property tax revenue. Therefore, C. 139, P.L. 1966 provided for replacement revenue to municipalities in which Class II railroad property is located. State aid is paid by the State Treasurer on warrant of the Director of Division of Budget and Accounting. It is payable to municipalities on December 10 each year.

Each municipality which received more than $1,000 in Class II railroad taxes for the year 1966 receives not less than the 1966 Class II railroad taxes *plus* an amount equal to the difference, between 1965 Class II taxes and 1966 Class II taxes. The difference, however, is reduced by 10% each year beginning 1968 and continuing for 10 years.

Municipalities that received less than $1,000 in Class II railroad taxes in 1966 are not eligible for State Aid. Amounts of State aid paid to municipalities are as follows:

Fiscal Year		*Fiscal Year*	
1973 (Calendar 1972)	$10,001,778	1976 (Calendar 1975)	$8,086,331
1974 (Calendar 1973)	9,507,896	1977 (Calendar 1976)	7,725,663
1975 (Calendar 1974)	8,912,450	1978 (Calendar 1977)	7,013,150
1979 (Calendar 1978)	5,695,075		

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Law of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxed at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of $200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum tax is $100 for taxpayers having total railway operating revenues in the preceding year not in excess of $1 million and $4,000 to taxpayers with operating revenues in excess of $1 million in the preceding year.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1973	$54,175	1976	$33,352
1974	15,668	1977	15,031
1975	11,959	1978	23,999
1979	27,497		

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

REALTY TRANSFER FEE TAX

Citation: The Realty Transfer Tax Act: N.J.S.A. 46:15—5 *et seq.*

DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by the county at the rate of $1.75 for each $500 of consideration. Of the $1.75, $0.50 is retained by the county and the $1.25 balance is forwarded to the State Treasurer.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Tax (C. 49, P.L. 1968) replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975 increased the tax from $0.50 to $1.75 for each $500.00 of "consideration" effective September 1, 1975.

TABLE 20
MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES
Fiscal Year 1979

Type	*Fee*	*Number Issued Fiscal Year 1979*	*Amount*	*Expiration Date*
Distributor	No fee	64	—	Valid Indefinitely—Bond Required.
Special License "A"	No fee	50	—	Valid Indefinitely.
Special License "B"	No fee	1,765	—	Valid Indefinitely.
Gasoline Jobber	$50	27	$ 1,350	Required to file bond to obtain license. Bond and license expire March 31 each year.
Retail Dealer	10	7,204	72,040	Expires March 31 each year.
Wholesale Dealer	5	488	2,440	Expires March 31 each year.
Transport License	5	3,276	16,380	Expires March 31 each year.
Total		12,874	$92,210	

EXEMPTIONS (N.J.S.A. 46:15—10)

The fee does not apply to title transfers:

(1) For a consideration of less than $100.00;

(2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;

(3) Solely in order to provide or release security for a dept or obligation;

(4) Which confirm or correct a deed previously recorded;

(5) On a sale for delinquent taxes or assessments;

(6) On partition;

(7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;

(8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16—7;

(9) Acknowledged or proved on or before July 3, 1968;

(10) Between husband and wife, or parent and child;

(11) Conveying a cemetery lot or plot;

(12) In specific performance of a final judgment;

(13) Releasing a right of reversion;

(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

Two types of transfers of real property are exempt from the increased (State) portion of the fee:

(1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older for purposes of this Act), blind person, or disabled person or their spouses, and

(2) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose.

RATE OF TAX

$1.75 for each $500.00 of consideration or fractional part thereof.

COLLECTIONS[1]

Fiscal Year		*Fiscal Year*	
1971	$4,090,263	1975	$ 5,071,762
1972	5,429,718	1976	13,785,875
1973	6,636,389	1977	19,247,782
1974	5,988,921	1978	23,905,456
1979	27,952,108		

DISPOSITION OF REVENUES

Revenues are collected by the counties: county retains 28.6% and forwards balance to Treasurer for general State use.

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[1] State share 1977 $12,721,106; 1978 $15,693,020; 1979 $18,246,714.

TABLE 21
REALTY TRANSFER FEE TAX: COMPARISON WITH OTHER STATES

State	*Rate*
Connecticut	55¢ on sales in excess of $100 but not exceeding $500 and 55¢ for each additional $500 or fraction thereof.
Maryland[1]	
Baltimore City	1½% of value
Baltimore County	1½% of value
Howard County	1% of value
Montgomery County	1% of value on unimproved property 1% of value on improved property over $35,000 ½% of value of improved property between $20,000 and $35,000
Prince George County	2/5 of 1% of value
Massachusetts	$1 on sales in excess of $100 but not exceeding $500; and $1 on each additional $500 or fractional part thereof. In addition, a 14% surcharge is imposed.
New Jersey	$1.75 for each $500 of consideration or fractional part thereof.
New York	55¢ for each $500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale.
New York City	Additional 1% of net consideration exceeding $25,000
Ohio	55¢ per $500 of value or fractional part thereof.
Pennsylvania	1% of value of the property represented by such document

[1] Tax is not statewide.

SALES AND USE TAX

Citation: The New Jersey Sales and Use Tax Act: N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services,, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set at 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate of 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to the increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;

(2) Draught beer;

(3) Bibles and other sacred scriptures;

(4) Casual sales except motor vehicles and registered boats;

(5) Cigarettes subject to Cigarette Tax Act;

(6) Clothing, except furs;

(7) Farm supplies and equipment;

(8) Flags of the United States and State of New Jersey;

(9) Food, food products and non-alcoholic beverages (off premises);

(10) Food sold in school cafeterias;

(11) Prescription drugs and other medical aids;

(12) Motor fuels;

(13) Periodicals and textbooks;

(14) Professional and personal services;

(15) Real estate sales;

(16) Tangible personal property used in research and development;

(17) Telephone lines, cables and other equipment;

(18) Transportation of persons or property;

(19) Utilities;

(20) Production machinery and equipment; and

(21) Commercial motor vehicles weighing more than 18,000 pounds.

RATE OF TAX

5% on taxable sales.

The bracket system on taxable sales under $1 is as follows:

Amount of Sale	*Tax*
$0.01 to $0.10	None
0.11 to 0.25	1¢
0.26 to 0.46	2¢
0.47 to 0.67	3¢
0.68 to 0.88	4¢
0.89 to 1.10	5¢

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$355,598,981	1975	$ 770,380,745
1971	521,686,026	1976	829,483,092
1972	579,552,197	1977	905,149,435
1973	681,937,905	1978	1,003,034,342
1974	735,064,595	1979	1,098,017,244

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 22
SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

State	*Year of Adoption*	*Rate*
Connecticut	1947	7¢
Maryland	1947	5¢
Massachusetts	1966	5¢
New Jersey	1966	5¢[1]
New York	1965	4¢—State; 4¢—Local[2]
Ohio	1934	4¢—State; 0.5¢—Local[3]
Pennsylvania	1953	6¢
Rhode Island	1956	6¢

[1] Atlantic City imposes a 5% sales tax on certain luxury items, and each of the items is exempt from the State sales tax.

[2] The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

[3] The law authorizes counties to levy a ½% local sales tax. Five counties have done so, bringing their State-local rates to 4½%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

TABLE 23
SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

Item	*Conn.*	*Md.*	*Mass.*	*N.J.*	*N.Y.*	*Ohio*	*Pa.*
Beer On-Premises	T	T	E	T[3]	T	T[5]	T
Beer Off-Premises	T	T	E	T[3]	T	T[5]	T
Cigarettes	E	T	E	E	T	E	E
Clothing	T[1]	T	E[2]	E	T	T	E
Food Off-Premises	E	E	E	E[6]	E	E	E
Liquor On-Premises	T	T	E	T[3]	T	T	T
Liquor Off-Premises	T	T	E	T[3]	T	T	T
Manufacturing Equipment	T	E	E	E	E[4]	E	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

[1] Children under 10—exempt.

[2] Up to $175.

[3] Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, are taxed at the wholesale-retail level.

[4] Taxable in New York City.

[5] 3.2% beer—exempt.

[6] Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

SAVINGS INSTITUTION TAX

Citation: The Savings Institution Tax Act:N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings Institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than $50 for savings institutions with assets under one million and no less than $250 for savings institutions with assets of one million or more.

EXCLUSIONS FROM TAX

(1) 100% of dividends of an owned subsidiary.

(2) 50% of other dividends included in taxable income for federal tax purposes.

(3) Interest or dividends on obligations of New Jersey, its political subdivisions and authorities.

(4) Interest or dividends on obligations of the United States, its authorities, instrumentalities, commissions or possessions which by the Laws of the United States, are exempt from state income taxes.

RATE OF TAX

5% of net income.

Minimum tax is $50 for associations with assets of less than $1 million and $250 for associations with assets of $1 million or more.

COLLECTIONS

Fiscal Year	
1974	$2,719,689
1975	2,328,395
1976	2,203,543
1977	2,974,894
1978	4,064,465
1979	4,293,214

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 24
STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS: COMPARISON WITH OTHER STATES

State	*Rate*	*Basis of Tax*
Pennsylvania	15 mills per $1	On actual value of capital stock of national & State banks and savings institutions.
	11½%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
	1%	On gross receipts of private bankers.
Massachusetts	12.54% (maximum established by State Tax Commission)	Net income of national banks, trust companies & Morris Plan banks.
New York	12%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations.
Maryland	7%	Net income of financial institutions ex-banks; building, savings and loan associations.
	¾% of 1%	Net earnings over $100,000 of savings banks; building, savings and loan associations.
Connecticut	10%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies & Savings bank investment companies are exempt.
Ohio	3 mills per $1	Shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions.
New Jersey[1]	1½%	On allocated net worth; Financial Business such as personal finance or small loan finance in competition with national banks.
	5%	On net income of savings banks and savings and loan and building and loan associations.

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[1] Chapters 170 and 171, P.L. 1975 subjected Banks and Financial Corporations to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 7½%.

SPILL COMPENSATION TAX

Citation: The Spill Compensation Tax Act: N.J.S.A. 58:10—23.11 *et seq.*

DESCRIPTION

A tax is imposed on certain physical transfers of petroleum products and hazardous substances. The tax is imposed on the first transfer in the State and the transferee is made liable.

HISTORY

The Spill Compensation Tax was enacted on January 6, 1977 and took effect April 1, 1977 (C. 141, P.L. 1976).

RATE OF TAX

$.01 per barrel or non-liquid equivalent. (Under certain circumstances, the tax rate may be raised or the tax suspended. The rate may be no higher than $.04 per barrel.)

COLLECTIONS

Fiscal Year	
1977	$1,100,415*
1978	6,429,830
1979	6,402,848

*Collections for 2 months.

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and hazardous substances.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Law; N.J.S.A. 54:33—1 *et seq.* and The New Jersey Estate Tax Law: N.J.S.A. 54:38—1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of $500.00 or more in estates of resident decedents and of real property and tangible personal property of non-resident decedents located within the State of New Jersey.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 20 years.

HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of the present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

EXEMPTIONS

(1) All transfers under $500;

(2) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and courtesy are exempt; on 7-1-78 exemption increased to $15,000 in estates of decedents dying on or after that date.

(3) Life Insurance proceeds paid to named beneficiary;

(4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(5) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(6) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(7) Annuities payable to survivors of military retirees.

RATE OF TAX

Applicable to estates of
decedents dying on or after
July 1, 1963

First	$5,000.00 Exempt	Class A	Class B			Class C	Class D	Class E
Next	$10,000.00	1%	ELIMINATED			If less than $500.00; no tax, If $500.00 or more; no exemptions.		EXEMPT
"	35,000.00	2%						
"	50,000.00	3%						
"	50,000.00	4%						
"	50,000.00	5%						
"	100,000.00	6%						
"	200,000.00	7%						
"	200,000.00	8%						
"	200,000.00	9%		On any amount				
"	200,000.00	10%		Up to	$ 700,000.00	11%	15%	
"	300,000.00	11%		Next	200,000.00	11%	16%	
"	300,000.00	12%		"	200,000.00	11%	16%	
"	500,000.00	13%		"	300,000.00	13%	16%	
"	500,000.00	14%		"	300,000.00	14%	16%	
"	500,000.00	15%		Over	1,700,000.00	16%	16%	
Over	3,200,000.00	16%						

Applicable to estates of
decedents dying on or after
July 1, 1978

First	$15,000.00 Exempt	Class A	Class B			Class C	Class D	Class E
Next	$ 35,000.00	2%	ELIMINATED			If less than $500.00; no tax, If $500.00 or more; no exemptions.		EXEMPT
"	50,000.00	3%						
"	50,000.00	4%						
"	50,000.00	5%						
"	100,000.00	6%						
"	200,000.00	7%						
"	200,000.00	8%						
"	200,000.00	9%		On any amount				
"	200,000.00	10%		Up to	$ 700,000.00	11%	15%	
"	300,000.00	11%		Next	200,000.00	11%	16%	
"	300,000.00	12%		"	200,000.00	11%	16%	
"	500,000.00	13%		"	300,000.00	13%	16%	
"	500,000.00	14%		"	300,000.00	14%	16%	
"	500,000.00	15%		Over	1,700,000.00	16%	16%	
Over	3,200,000.00	16%						

Beneficiary Classes

CLASS A Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.

*The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N.J. 425, to include the legally adopted children of a child of a decedent.

CLASS B This class eliminated by Chapter 61, Laws of 1962, effective July 1,1963.

CLASS C Brother or sister of decedent, wife or widow of a son of decedent, or husband or widower of a daughter.

CLASS D Every other transferee, distributee or beneficiary.

CLASS E State of New Jersey, municipal corporation within the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfer, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation; provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

Exemptions

CLASS A	$15,000.00 to each in class.
CLASS B	Eliminated
CLASS C CLASS D	If less than $500.00, no tax; if $500.00, or more, no exemption.
CLASS E	Entirely exempt.

Note: The Class A exemption of $15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is $5,000.00.

In general, tax rates are the same for non-resident and resident decedents.

COLLECTIONS

Fiscal Year		*Fiscal Year*	
1970	$66,642,143	1975	$81,359,747
1971	65,061,720	1976	79,933,845
1972	75,673,149	1977	85,497,185
1973	75,425,969	1978	96,056,901
1974	87,159,676	1979	100,435,754

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 25
TRANSFER INHERITANCE AND ESTATE TAX: COMPARISON WITH OTHER STATES

New Jersey	Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut	Rates range from 2% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class 1 which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classes of rates on Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%.

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

CHAPTER VII

TAX REFORM PROGRAM

In addition to the Gross Income Tax ($838.5 million) dedicated to school finance and property tax relief, this program included repeal of two business taxes—Unincorporated Business and Retail Gross Receipts.

Table 26 shows the distribution of $101.4 million of revenue sharing paid to municipalities as property tax replacement and $275.5 million of homestead rebates paid directly to homeowner taxpayers.

The $101.4 million revenue sharing includes $50 million property tax replacement and $51.4 million to cover senior citizen and veteran deductions. Prior to this program, all veteran deductions and half of all senior citizen deductions were included within local property tax rates.

Property tax relief for renters took form as a deduction from the Gross Income Tax. Not included within the tables, these deductions totaled $38.5 million.

School aid paid from Gross Income Tax revenues totaled $584.7 million of nonproperty tax support for equalization of thorough and efficient education.

Additional property tax replacement revenues were provided as in lieu state payments to municipalities for services to exempt state-owned property. Table 27 shows the distribution of $10.7 million of such payments.

As a result of these changes and expenditure ceilings included within the program, local property taxes increased 4.4% between 1976 and 1979. The 1977 decrease of 2.73% represented the first property tax decrease in 34 years. The decrease in 1977 and the minimal increases in 1978 and 1979 are in sharp contrast to annual increases ranging as high as 14.7% during the past 10 years (See Table 4).

INCOME TAX COLLECTIONS

Gross Income Tax net revenues totaled $838.5 million for support of the tax reform package. An additional $1.2 million was collected and transferred to the Gubernatorial General Election Fund.

Net revenues (after refunds) were derived from employer withholdings, quarterly estimated payments and payments accompanying tax returns. These payments are summarized as follows:

Employer Withholdings	$785.8 million
Quarterly Estimated Payments	83.7 million
Payments with Returns	84.7 million
Total	$954.2 million
Less Refunds	141.4 million
Net Revenue	$812.8 million

Payments accompanying returns included $26.9 million of taxes transferred from commuter transportation funds. Persons subject to Emergency Transportation Tax were allowed credit for the Gross Income Tax.

STATE REVENUE SHARING DISTRIBUTION — 1979

PAYMENTS FOR LOCAL SERVICES IN LIEU OF TAXES ON STATE EXEMPT PROPERTY — CALENDAR YEAR 1979

TABLE 26

STATE REVENUE SHARING DISTRIBUTION — 1979

COUNTIES	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Atlantic	$ 1,205,702	$ 1,202,426	$ 611,150	$ 1,813,576	$ 3,019,278	39,261	$ 7,545,713	$ 10,564,991
Bergen	6,062,690	3,263,242	3,312,750	6,575,992	12,638,682	186,234	36,378,010	49,016,692
Burlington	2,266,437	1,060,825	1,321,150	2,381,975	4,648,412	73,047	13,619,463	18,267,875
Camden	3,277,542	2,382,810	1,630,750	4,013,560	7,291,102	100,758	19,188,466	26,479,568
Cape May	401,856	759,023	289,896	1,048,918	1,450,774	19,194	3,416,111	4,866,885
Cumberland	875,002	742,761	352,395	1,095,157	1,970,159	25,392	4,648,561	6,618,720
Essex	6,234,664	2,151,591	1,650,250	3,801,841	10,036,505	111,263	23,170,609	33,207,114
Gloucester	1,249,184	840,054	716,345	1,556,399	2,805,583	43,451	7,932,201	10,737,784
Hudson	4,086,579	1,603,441	750,400	2,353,841	6,440,420	52,269	10,735,593	17,176,013
Hunterdon	476,079	316,505	284,250	600,755	1,076,834	19,831	3,646,973	4,723,807
Mercer	2,164,332	1,358,201	967,350	2,325,551	4,489,883	62,633	11,971,814	16,461,697
Middlesex	4,128,241	1,989,788	2,250,400	4,240,188	8,368,429	122,894	23,570,740	31,939,172
Monmouth	3,250,643	1,589,583	1,649,400	3,238,983	6,489,626	104,366	20,385,059	26,874,685
Morris	2,741,498	972,796	1,396,563	2,369,359	5,110,857	90,234	17,108,529	22,219,386
Ocean	1,779,383	2,539,420	1,298,752	3,838,172	5,617,555	92,232	17,541,488	23,159,043
Passaic	3,176,387	1,813,660	1,179,850	2,993,510	6,169,897	75,038	14,468,520	20,638,417
Salem	420,765	319,638	219,050	538,688	959,453	13,809	2,450,195	3,409,648
Somerset	1,397,597	575,200	739,800	1,315,000	2,712,597	45,321	8,690,924	11,403,521
Sussex	589,132	389,900	385,644	775,564	1,364,696	26,453	5,104,733	6,469,429
Union	3,711,251	1,994,008	1,757,250	3,751,258	7,462,509	105,268	20,591,077	28,053,586
Warren	505,036	446,450	281,750	728,200	1,233,236	18,018	3,303,838	4,537,074
Totals	$50,000,000	$28,311,321	$23,045,166	$51,356,487	$101,356,487	1,426,966	$275,468,617	$376,825,107

Difference in Totals Due to Rounding

STATE REVENUE SHARING DISTRIBUTION — 1979

ATLANTIC COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Absecon City	$ 44,797	$ 34,911	$ 33,100	$ 68,011	$ 112,808	1,882	$ 368,245	$ 481,053
Atlantic City	274,915	248,691	66,000	314,691	589,606	4,218	823,374	1,412,980
Brigantine City	49,988	60,965	34,500	95,465	145,453	2,010	398,799	544,252
Buena Bor.	23,393	32,160	11,200	43,360	66,753	867	162,048	228,801
Buena Vista Twp.	32,494	41,600	15,350	56,950	89,444	1,516	280,630	370,074
Corbin City	1,753	5,600	1,150	6,750	8,503	93	13,146	21,649
Egg Harbor City	30,134	36,000	17,050	53,050	83,184	978	188,135	271,319
Egg Harbor Twp.	85,481	58,531	48,650	107,181	192,662	3,570	639,764	832,426
Estell Manor City	3,910	7,102	3,450	10,552	14,462	215	39,047	53,509
Folsom Br.	13,651	9,090	8,100	17,190	30,841	475	88,528	119,369
Galloway Twp.	66,032	60,640	39,400	100,040	166,072	2,608	476,896	642,968
Hamilton Twp.	52,313	69,253	28,750	98,003	150,316	2,022	329,669	479,985
Hammonton Town	83,661	85,695	38,700	124,395	208,056	2,758	520,009	728,065
Linwood City	43,415	22,720	32,600	55,320	98,735	1,679	337,053	435,788
Longport Bor.	8,090	14,923	7,300	22,223	30,313	439	86,380	116,693
Margate City	70,246	65,600	47,400	113,000	183,246	2,787	557,785	741,031
Mullica Twp.	24,235	29,280	14,150	43,430	67,665	1,095	197,633	265,298
Northfield City	60,133	35,840	47,150	82,990	143,123	2,170	446,973	590,096
Pleasantville City	95,829	98,441	40,850	139,291	235,120	2,714	557,459	792,579
Port Republic City	4,382	5,810	4,050	9,860	14,242	242	42,872	57,114
Somers Point City	59,999	80,240	32,350	112,590	172,589	2,196	441,915	614,504
Ventnor City	69,673	90,320	35,650	125,970	195,643	2,430	501,370	697,013
Weymouth Twp.	7,180	9,014	4,250	13,264	20,444	297	47,981	68,425
Totals	$1,205,702	$1,202,426	$611,150	$1,813,576	$3,019,278	39,261	$7,545,713	$10,564,991

Difference in Totals Due to Rounding

BERGEN COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Allendale Bor.	$ 43,212	$ 8,374	$ 23,200	$ 31,574	$ 74,786	1,497	$ 295,175	$ 369.961
Alpine Bor.	9,438	3,360	4,700	8,060	17,498	344	62,632	80,130
Bergenfield Bor.	196,883	89,399	119,100	208,499	405,382	6,154	1,225,375	7,630,757
Bogota Bor	61,212	37,587	32,800	70,387	131,599	1,793	349,759	481,358
Carlstadt Bor.	46,179	37,600	22,000	59,600	105,779	1,253	210,162	315,941
Cliffside Park Bor.	131,087	93,309	51,000	144,309	275,396	4,113	792,563	1,067,959
Closter Bor.	58,718	25,440	43,550	68,990	127,708	2,268	450,380	578,088
Cresskill Bor.	55,785	31,500	41,550	73,050	128,835	2,112	416,722	545,557
Demarest Bor.	34,988	12,000	22,650	34,650	69,638	1,381	280,048	349,686
Dumont Bor.	137,828	88,050	88,550	176,600	314,428	4,482	905,393	1,219,821
East Rutherford Bor.	58,886	44,480	22,450	66,930	125,816	1,228	199,386	325,202
Edgewater Bor.	34,651	19,680	9,600	29,280	63,931	527	97,849	161,780
Elmwood Park Bor.	140,997	108,320	73,350	181,670	322,667	4,011	764,799	1,087,466
Emerson Boro	57,471	24,712	41,800	66,512	123,983	2,004	391,151	515,134
Englewood City	163,546	77,183	49,500	126,683	290,229	3,844	812,258	1,102,487
Englewood Cliffs Bor.	40,044	9,600	22,500	32,100	72,144	1,461	262,631	334,775
Fair Lawn Bor.	254,387	155,459	175,700	331,159	585,546	9,095	1,764,448	2,349,994
Fairview Bor.	72,841	77,019	25,000	102,019	174,860	1,562	306,865	481,725
Fort Lee Bor	210,534	97,399	43,500	140,899	351,433	3,240	637,139	988,572
Franklin Lakes Bor.	53,493	14,539	33,850	48,389	101,882	2,067	381,628	483,510
Garfield City	211,546	231,034	64,150	295,184	506,730	4,471	875,754	1,382,484
Glen Rock Bor.	87,975	25,120	62,200	87,320	175,295	3,484	697,989	873,284
Hackensack City	247,949	137,584	54,900	192,484	440,433	3,964	809,718	1,250,151
Harrington Park Bor.	33,539	8,032	20,650	28,682	62,221	1,241	245,440	307,661
Hasbrouck Heights Bor.	91,548	53,407	57,650	111,057	202,605	3,029	593,965	796,570
Haworth Bor.	25,415	7,200	16,650	23,850	49,265	1,021	201.493	250,758
Hillsdale Bor.	81,032	28,267	56,950	85,217	166,24[illegible]	2,900	576,590	742,839
Hohokus Bor.	29,494	3,640	23,150	26,790	56,284	1,235	235,350	291,634
Leonia Bor.	60,032	23,840	26,950	50,790	110,822	1,801	372,127	482,949
Little Ferry Bor.	64,886	40,160	27,950	68,110	132,996	1,624	312,440	445,436
Lodi Bor.	177,030	145,024	65,700	210,724	387,754	3,545	706,891	1,094,645
Lyndhurst Twp.	154,985	119,068	81,850	200,918	355,903	4,380	818,528	1,174,431
Mahwah Twp.	81,099	28,406	35,650	68,056	149,155	2,579	481,630	630,785
Maywood Bor.	74,594	42,252	48,500	90,752	165,346	2,483	486,308	651,654
Midland Park Bor.	55,954	34,347	35,000	69,347	125,301	1,874	373,412	498,713
Montvale Bor.	51,639	10,340	30,200	40,540	92,179	1,653	305,101	397,280
Moonachie Bor.	20,561	15,420	9,800	25,220	45,781	473	79,172	124,953
New Milford Bor.	129,975	62,272	84,750	147,022	276,997	3,803	746,035	1,023,032
North Arlington Bor.	122,458	102,620	60,500	163,120	285,578	3,311	642.267	927,845

BERGEN COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Northvale Bor.	36,404	17,760	20,800	38,560	74,964	1,169	224,441	299,405
Norwood Bor.	30,673	18,480	19,300	37,780	68,453	1,129	218,880	287,333
Oakland Bor.	102,065	18,518	62,500	81,018	183,083	3,473	676,493	859,576
Old Tappan Bor.	27,640	7,040	17,450	24,490	52,130	1,040	193,705	245,835
Oradell Bor.	59,763	23,072	45,100	68,172	127,935	2,388	458,185	586,120
Palisades Park Bor.	91,077	61,360	30,400	91,760	182,837	2,018	396,047	578,884
Paramus Bor.	194,760	58,496	151,250	209,746	404,506	6,807	1,251,091	1,655,597
Park Ridge Bor.	61,684	26,560	36,350	62,910	124,594	2,109	414,324	538,918
Ramsey Bor.	88,043	18,336	52,150	70,486	158,529	3,127	604,669	763,198
Ridgefield Bor.	—	58,167	36,600	94,767	94,767	2,044	320,157	414,924
Ridgefield Park Twp.	94,751	47,892	42,100	89,992	184,743	2,444	486,150	670,893
Ridgewood Village	185,355	42,670	103,650	146,320	331,675	6,413	1,312,609	1,644,284
Riveredge Bor.	85,549	43,200	63,950	107,150	192,699	2,965	590,108	782,807
Rivervale Twp.	61,751	14,400	42,950	57,350	119,101	2,399	472,470	591,571
Rochelle Park Twp.	42,808	43,203	31,050	74,253	117,061	1,608	302,651	419,712
Rockleigh Bor.	—	640	850	1,490	1,490	41	7,029	8,519
Rutherford Bor.	139,244	83,900	71,150	155,050	294,294	3,954	784,392	1,078,686
Saddle Brook Twp.	110,323	64,640	79,300	143,940	254,263	3,481	343,975	898,238
Saddle River Bor.	16,550	2,560	10,800	13,360	29,910	746	135,134	165,044
South Hackensack Twp.	16,550	16,800	7,700	24,500	41,050	426	78,202	119,252
Teaneck Twp.	285,027	125,969	152,300	278,269	563,296	9,653	2,056,021	2,619,317
Tenafly Bor.	97,144	35,040	58,750	93,790	190,934	3,749	770,911	961,845
Teterboro Bor.	—	—	—	—	—	—	—	—
Upper Saddle River Bor.	55,044	6,806	34,550	41,356	96,400	2,065	382,052	478,452
Waldwick Bor.	86,155	30,411	61,150	91,561	177,716	2,922	571,490	749,206
Wallington Bor.	73,583	84,320	31,600	115,920	189,503	1,824	350,403	539,906
Washington Twp.	73,448	19,360	49,950	69,310	142,758	2,638	530,469	673,227
Westwood Bor.	77,021	30,473	43,800	74,273	151,294	2,473	482,127	633,421
Woodcliff Lake Bor.	37,988	7,470	24,200	31,670	69,658	1,445	283,851	353,509
Wood-Ridge Bor.	57,167	51,496	38,300	89,796	146,963	2,092	391,442	538,405
Wyckoff Twp.	111,233	31,158	79,250	110,408	221,641	4,285	821,958	1,043,599
Totals	$6,062,690	$3,263,242	$3,312,750	$6,575,992	$12,638,682	186,234	$36,378,010	$ 49,016,692

Difference in Totals Due to Rounding

BURLINGTON COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bass River Twp.	$ 6,168	$ 11,350	$ 5,350	$ 16,700	$ 22,868	320	$ 60,940	$ 83,808
Beverly City	22,112	18,640	10,250	28,890	51,002	623	114,164	165,166
Bordentown City	30,741	26,080	13,600	39,680	70,421	833	163,728	234,149
Bordentown Twp.	52,886	21,246	37,550	58,796	111,682	1,609	309,082	420,764
Burlington City	77,998	85,760	38,250	124,010	202,008	2,156	247,342	449,350
Burlington Twp.	84,268	26,939	42,850	69,789	154,057	2,217	403,179	557,236
Chesterfield Twp.	21,842	7,980	8,900	16,880	38,722	545	100,332	139,054
Cinnaminson Twp.	118,413	36,456	83,500	119,956	238,369	4,168	779,350	1,017,719
Delanco Twp.	28,348	22,720	18,600	41,320	69,668	976	188,761	258,429
Delran Twp.	79,313	34,323	57,400	91,723	171,036	3,212	592,824	763,860
Eastampton Twp.	19,752	6,080	10,800	16,880	36,632	644	123,707	160,339
Edgewater Park Twp.	58,246	14,400	31,600	46,000	104,246	1,786	336,609	440,855
Evesham Twp.	124,170	25,133	63,200	88,333	212,503	4,486	837,836	1,050,339
Fieldsboro Bor.	4,180	3,680	2,000	5,680	9,860	136	24,326	34,186
Florence Twp.	60,066	77,941	41,450	119,391	179,457	2,351	450,606	630,063
Hainesport Twp.	20,089	19,439	14,500	33,939	54,028	807	152,386	206,414
Lumberton Twp.	31,381	9,805	17,500	27,305	58,686	886	161,191	219,877
Mansfield Twp.	18,337	11,445	8,650	20,095	38,432	595	107,954	146,386
Maple Shade	124,143	111,263	72,700	183,963	308,106	4,033	770,710	1,078,816
Medford Twp.	67,819	21,998	54,050	76,048	143,867	3,392	640,919	784,786
Medford Lakes Bor.	33,741	6,390	22,150	28,540	62,281	1,309	250,937	313,218
Moorestown Twp.	106,986	51,316	64,550	115,866	222,852	4,012	780,667	1,003,519
Mount Holly Twp.	89,256	48,735	44,050	92,785	182,041	2,320	443,686	625,727
Mount Laurel Twp.	100,461	29,176	58,450	87,626	188,087	3,774	699,035	887,122
New Hanover Twp.	89,829	2,240	2,850	5,090	94,919	115	19,360	114,279
North Hanover Twp.	59,021	3,928	8,600	12,528	71,549	427	72,719	144,268
Palmyra Bor.	48,639	45,140	33,500	78,640	127,279	1,830	351,380	479,059
Pemberton Bor.	9,876	4,171	3,500	7,671	17,547	206	39,678	57,225
Pemberton Twp.	148,817	50,376	130,050	180,426	329,243	4,868	888,299	1,217,542
Riverside Twp.	58,751	71,520	33,050	104,570	163,321	1,918	360,269	523,590
Riverton Bor.	23,022	11,413	13,150	24,563	47,585	744	141,482	189,067
Shamong Twp.	11,258	4,480	7,600	12,080	23,338	792	139,327	162,665
Southampton Twp.	42,741	72,002	38,650	110,652	153,393	2,589	491,357	644,750
Springfield Twp.	16,651	11,520	9,650	21,170	37,821	558	101,432	139,253
Tabernacle Twp.	17,022	10,420	12,500	22,920	39,942	1,125	202,452	242,394
Washington Twp.	4,652	4,640	3,050	7,690	12,342	162	28,920	41,262
Westampton Twp.	18,910	5,920	19,000	24,920	43,830	819	155,972	199,802
Willingboro Twp.	309,903	30,538	177,800	208,338	518,241	9,426	1,840,814	2,359,055
Woodland Twp.	14,056	2,942	4,500	7,442	21,498	210	32,604	54,102
Wrightstown Bor.	12,573	1,280	1,800	3,080	15,653	68	12,730	28,383
Totals	$2,266,437	$1,060,825	$1,321,150	$2,381,975	$4,648,412	73,047	$13,619,463	$18,267,875

Difference in Totals Due to Rounding

CAMDEN COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Audubon Bor.	$ 72,470	$ 88,480	$ 46,000	$ 134,480	$ 206,950	2,672	$ 557,446	$ 764,396
Audubon Park Bor.	9,674	—	—	—	9,674	471	53,311	62,985
Barrington Bor.	59,190	38,830	37,400	76,230	135,420	1,837	373,214	508,634
Bellmawr Bor.	110,323	60,320	62,900	123,220	233,543	3,566	682,929	916,472
Berlin Bor.	37,752	24,248	22,550	46,798	84,550	1,371	269,093	353,643
Berlin Twp.	40,449	26,870	17,150	44,020	84,469	1,212	232,518	316,987
Brooklawn Bor.	19,685	21,440	10,200	31,640	51,325	582	116,118	167,443
Camden City	677,748	640,724	124,400	765,124	1,442,872	11,964	1,694,027	3,136,899
Cherry Hill Twp.	455,551	131,369	283,400	414,769	870,320	16,141	3,178,570	4,048,890
Chesilhurst Bor.	9,728	6,560	3,050	9,610	19,338	300	59,721	79,059
Clementon Bor.	35,055	31,660	17,550	49,210	84,265	1,254	249,301	333,566
Collingswood Bor.	117,334	83,915	55,700	139,615	256,949	3,417	708,776	965,725
Gibbsboro Bor.	18,370	10,790	12,000	22,790	41,160	575	111,242	152,402
Gloucester City	102,301	131,232	46,300	177,532	279,833	2,923	530,304	810,137
Gloucester Twp.	245,354	114,080	140,350	254,430	499,784	8,808	1,708,067	2,207,851
Haddon Twp.	121,413	101,877	75,150	177,027	298,440	4,199	857,696	1,156,136
Haddonfield Bor.	87,504	33,440	55,700	89,140	176,644	3,527	726,157	902,801
Haddon Heights Bor.	62,864	54,873	42,300	97,173	160,037	2,345	481,498	641,535
Hi-Nella Bor.	9,472	2,080	2,900	4,980	14,452	121	23,702	38,154
Laurel Springs Bor.	19,820	13,520	9,950	23,470	43,290	541	109,731	153,021
Lawnside Bor.	19,483	18,080	8,250	26,330	45,813	696	138,023	183,836
Lindenwold Bor.	122,559	47,200	43,700	90,900	213,459	2,561	499,420	712,879
Magnolia Bor.	42,201	26,160	21,950	48,110	90,311	1,158	234,671	324,982
Merchantville Bor.	29,190	19,150	14,450	33,600	62,790	888	191,422	254,212
Mt. Ephraim Bor.	37,583	56,865	28,450	85,315	122,898	1,458	297,625	420,523
Oaklyn Bor.	30,977	40,233	19,600	59,833	90,810	1,144	239,021	329,831
Pennsauken Twp.	248,691	258,322	161,150	419,472	668,163	9,164	1,825,422	2,493,585
Pine Hill Bor.	51,619	32,088	24,800	56,888	108,507	1,529	281,332	389,839
Pine Valley Bor.	169	—	—	—	169	6	1,397	1,566
Runnemede Bor.	73,279	55,962	47,300	103,262	176,541	2,230	440,499	617,040
Somerdale Bor.	47,257	24,320	28,050	52,370	99,627	1,379	272,546	372,173
Stratford Bor.	69,335	23,452	44,050	67,502	136,837	1,949	387,064	523,901
Tavistock Bor.	101	—	—	—	101	2	398	499
Voorhees Twp.	49,347	20,160	30,650	50,810	100,157	2,075	394,543	494,700
Waterford Twp.	30,876	38,150	27,200	65,350	96,226	1,871	354,612	450,838
Winslow Twp.	91,717	75,281	54,950	130,231	221,948	4,099	752,594	974,542
Woodlynne Bor.	21,101	31,078	11,250	42,328	63,429	723	154,455	217,884
Totals	$3,277,542	$2,382,810	$1,630,750	$4,013,560	$7,291,102	100,758	$19,188,466	$26,479,568

Difference in Totals Due to Rounding

CAPE MAY COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Avalon Bor.	$ 12,708	$ 14,350	$ 8,600	$ 22,950	$ 35,658	639	$ 117,590	$ 153,248
Cape May City	26,797	28,515	14,950	43,465	70,262	933	191,353	261,615
Cape May Point Bor.	1,416	7,200	1,650	8,850	10,266	107	18,013	28,279
Dennis Twp.	19,045	28,800	11,150	39,950	58,995	863	137,663	196,658
Lower Twp.	76,582	244,430	65,750	310,180	386,762	4,624	831,528	1,218,290
Middle Twp.	62,999	104,341	35,046	139,386	202,385	2,466	438,877	641,262
North Wildwood City	27,033	60,800	17,950	78,750	105,783	1,240	237,635	343,418
Ocean City	75,774	95,274	51,950	147,224	222,998	3,188	620,547	843,545
Sea Isle City	17,696	24,762	10,750	35,512	53,208	671	119,624	172,832
Stone Harbor Bor.	8,292	10,640	6,200	16,840	25,132	478	89,516	114,648
Upper Twp.	—	38,240	26,400	64,640	64,640	1,510	155,733	220,373
West Cape May Bor.	6,910	12,800	2,950	15,750	22,660	248	45,926	68,586
West Wildwood Bor.	1,753	7,520	1,300	8,820	10,573	101	17,378	27,951
Wildwood City	21,741	36,925	10,750	47,675	69,416	713	133,629	203,045
Wildwood Crest Bor.	24,269	34,347	20,100	54,448	78,717	1,092	206,697	285,414
Woodbine Bor.	18,842	10,080	4,400	14,480	33,322	321	54,404	87,726
Totals	$401,856	$759,023	$289,896	$1,048,918	$1,450,774	19,194	$3,416,111	$4,866,885

Difference in Totals Due to Rounding

CUMBERLAND COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bridgeton City	$144,704	$101,788	$ 45,400	$ 147,188	$ 291,892	3,132	$ 525,926	$ 817,818
Commercial Twp.	26,224	52,683	13,821	66,504	92,728	1,005	121,003	213,731
Deerfield Twp.	18,269	17,511	6,150	23,661	41,930	552	103,772	145,702
Downe Twp.	12,168	25,800	6,700	32,500	44,668	426	64,879	109,547
Fairfield Twp.	36,437	28,640	12,350	40,990	77,427	1,047	188,695	266,122
Greenwich Twp.	6,472	6,560	2,550	9,110	15,582	238	45,604	61,186
Hopewell Twp.	28,112	19,808	13,350	33,158	61,270	1,044	204,562	265,832
Lawrence Twp.	16,516	11,884	4,837	16,721	33,237	448	80,125	113,362
Maurice River Twp.	28,954	30,240	10,550	40,790	69,744	797	125,000	194,744
Millville City	154,446	145,693	83,800	229,493	383,939	5,074	919,879	1,303,818
Shiloh Bor.	4,011	4,320	1,500	5,820	9,831	124	22,638	32,469
Stow Creek Twp.	7,685	7,200	3,100	10,300	17,985	319	58,053	76,038
Upper Deerfield Twp.	46,246	34,457	20,950	55,407	101,653	1,438	280,324	381,977
Vineland City	344,756	256,178	127,338	383,516	728,272	9,748	1,908,101	2,636,373
Totals	$875,002	$742,761	$352,395	$1,095,157	$1,970,159	25,392	$4,648,561	$6,618,720

Difference in Totals Due to Rounding

ESSEX COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Belleville Town	$ 262,410	$ 178,597	$ 101,800	$ 280,397	$ 542,807	6,165	$ 1,318,052	$ 1,860,859
Bloomfield Town	351,801	217,788	154,150	371,938	723,739	9,480	2,040,476	2,764,215
Caldwell Bor.	58,549	19,093	22,600	41,693	100,242	1,311	283,114	383,356
Cedar Grove Twp.	97,043	29,538	55,100	84,638	181,681	2,907	569,454	751,135
East Orange City	515,010	128,767	70,300	199,067	714,077	5,877	1,391,301	2,105,378
Essex Fells Bor.	17,089	1,007	8,800	9,807	26,896	653	133,636	160,532
Fairfield Bor.	48,740	20,320	32,300	52,620	101,360	1,983	379,329	480,689
Glen Ridge Bor.	57,471	15,075	31,500	46,576	104,047	2,077	474,853	578,900
Irvington Town	393,834	183,958	78,900	262,858	656,692	6,452	1,419,877	2,076,569
Livingston Twp.	207,636	51,680	137,750	189,430	397,066	7,871	1,548,582	1,945,648
Maplewood Twp.	165,064	97,411	9,550	186,961	352,025	6,086	1,355,891	1,707,916
Millburn Twp.	140,997	27,238	75,850	103,088	244,085	5,504	1,118,298	1,362,383
Montclair Town	292,544	109,162	96,950	206,112	498,656	7,281	1,626,284	2,124,940
Newark City	2,514,717	629,440	202,500	831,940	3,346,657	16,591	2,820,443	6,167,100
North Caldwell Bor.	45,774	6,788	22,200	28,988	74,762	1,458	299,492	374,254
Nutley Town	217,377	140,111	116,000	256,111	473,488	6,703	1,404,911	1,878,399
Orange City	224,489	65,823	29,750	95,573	320,062	2,602	585,338	905,400
Roseland Bor.	31,044	9,800	20,300	30,100	61,144	1,219	247,324	308,468
South Orange Village	112,413	30,535	48,450	78,985	191,398	3,562	813,313	1,004,711
Verona Bor.	103,548	48,782	60,150	108,932	212,480	3,418	726,156	938,636
West Caldwell Bor.	83,122	23,090	49,250	72,340	155,462	3,097	635,942	791,404
West Orange Town	293,993	117,586	146,100	263,686	557,679	8,966	1,978,542	2,536,221
Totals	$6,234,664	$2,151,591	$1,650,250	$3,801,841	$10,036,505	111,263.	$23,170,609	$33,207,114

Difference in Totals Due to Rounding

GLOUCESTER COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Clayton Bor.	$ 39,369	$ 27,840	$ 18,050	$ 45,890	$ 85,259	1,327	$ 248,257	$ 333,516
Deptford Twp.	169,378	89,726	100,450	190,176	359,554	5,240	963,318	1,322,872
East Greenwich Twp.	23,662	15,680	14,950	30,630	54,292	1,014	184,275	238,567
Elk Twp.	19,820	18,524	9,650	28,174	47,994	678	116,952	164,946
Franklin Twp.	66,066	67,450	36,323	103,772	169,838	2,665	470,056	639,894
Glassboro Bor.	93,234	45,745	39,750	85,495	178,729	2,298	441,056	619,785
Greenwich Twp.	39,741	37,096	28,900	65,996	105,737	1,454	229,619	335,356
Harrison Twp.	19,382	14,080	10,350	24,430	43,812	716	131,770	175,582
Logan Twp.	12,303	9,712	8,650	18,362	30,665	608	101,440	132,105
Mantua Twp.	69,504	38,050	44,250	82,300	151,804	2,248	423,795	575,599
Monroe Twp.	110,829	104,834	68,600	173,434	284,263	4,326	769,285	1,053,548
National Park Bor.	26,325	20,219	17,173	37,392	63,717	847	158,885	222,602
Newfield Bor.	10,753	11,775	3,850	15,625	26,378	407	75,293	101,671
Paulsboro Bor.	56,493	49,432	25,450	74,882	131,375	1,447	248,194	379,569
Pitman Bor.	71,122	42,506	36,500	79,006	150,128	2,315	442,375	592,503
South Harrison Twp.	8,730	5,920	3,450	9,370	18,100	285	51,483	69,583
Swedesboro Bor.	16,213	14,440	5,100	19,540	35,753	408	75,155	110,908
Washington Twp.	121,008	43,355	88,650	132,005	253,013	6,236	1,135,840	1,388,853
Wenonah Bor.	16,618	6,764	10,950	17,714	34,332	638	124,268	158,600
West Deptford Twp.	102,975	57,600	68,050	125,650	228,625	3,740	662,338	890,963
Westville Bor.	36,269	44,146	19,550	63,696	99,965	1,173	224,290	324,255
Woodbury City	86,054	59,000	40,450	99,450	185,504	2,292	455,047	640,551
Woodbury Heights Bor.	25,584	11,360	14,950	26,310	51,894	871	159,206	211,100
Woolwich Twp.	7,753	4,800	2,300	7,100	14,853	218	40,002	54,855
Totals	$1,249,184	$840,054	$716,345	$1,556,399	$2,805,583	43,451	$7,932,201	$10,737,784

Difference in Totals Due to Rounding

HUDSON COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bayonne City	$ 495,123	$ 259,078	$155,050	$ 414,128	$ 909,251	8,799	$ 1,819,907	$ 2,729,158
East Newark Bor.	13,314	11,813	3,050	14,863	28,177	247	51,360	79,537
Guttenberg Town	38,999	25,802	6,350	32,152	71,151	574	115,018	186,169
Harrison Town	81,908	38,560	20,450	59,010	140,918	1,232	230,911	371,829
Hoboken City	312,060	54,400	17,600	72,000	384,060	1,498	290,410	674,470
Jersey City	1,727,387	603,233	260,650	863,883	2,591,270	18,609	3,811,206	6,402,476
Kearny Town	256,915	148,389	85,350	233,739	490,654	5,778	1,121,510	1,612,164
North Bergen Twp.	324,768	197,594	80,150	277,744	602,512	5,977	1,259,960	1,862,472
Secaucus Town	81,605	59,556	47,150	106,716	188,321	2,943	571,375	759,696
Union City	388,036	100,983	34,550	135,533	523,569	3,042	672,378	1,195,947
Weehawken Twp.	89,122	27,347	15,900	43,247	132,369	1,173	263,072	395,441
West New York Town	277,342	76,675	24,150	100,825	378,167	2,397	528,484	906,651
Totals	$4,086,579	$1,603,441	$750,400	$2,353,841	$6,440,420	52,269	$10,735,593	$17,176,013

Difference in Totals Due to Rounding

HUNTERDON COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alexandria Twp.	$ 15,741	$ 11,280	$ 8,600	$ 19,880	$ 35,621	672	$ 125,498	$ 161,119
Bethlehem Twp.	11,022	7,168	8,850	16,018	27,040	667	123,643	150,683
Bloomsbury Bor.	6,000	5,824	3,500	9,324	15,324	222	42,989	58,313
Califon Bor.	7,048	5,440	4,150	9,590	16,638	287	56,150	72,788
Clinton Town	11,764	5,472	7,000	12,472	24,236	445	85,648	109,884
Clinton Twp.	36,370	17,408	23,350	40,758	77,128	1,669	314,440	391,568
Delaware Twp.	23,359	16,220	12,000	28,220	51,579	899	171,162	222,741
East Amwell Twp.	18,707	9,400	11,300	20,700	39,407	784	144,955	184,362
Flemington Bor.	27,202	14,080	8,250	22,330	49,532	567	112,180	161,712
Franklin Twp.	15,337	10,357	9,100	19,457	34,794	605	113,197	147,991
Frenchtown Bor.	10,281	8,800	4,550	13,350	23,631	321	64,228	87,859
Glen Gardner Bor.	4,955	3,320	2,200	5,520	10,475	164	32,553	43,028
Hampton Bor.	9,843	8,320	4,750	13,070	22,913	293	56,187	79,100
High Bridge Bor.	19,348	15,150	12,350	27,500	46,848	832	159,938	206,786
Holland Twp.	—	21,829	18,900	40,729	40,729	1,209	147,733	188,462
Kingwood Twp.	16,449	11,655	8,400	20,055	36,504	621	116,201	152,705
Lambertville City	29,561	34,400	12,550	46,950	76,511	879	168,592	245,103
Lebanon Bor.	6,101	3,520	2,400	5,920	12,021	192	37,559	49,580
Lebanon Twp.	31,550	20,230	15,200	35,430	66,980	1,24[illegible]	223,139	290,119
Milford Bor.	8,831	9,920	4,700	14,620	23,451	328	58,701	82,152
Raritan Twp.	51,437	24,435	29,700	54,135	105,572	2,055	385,345	490,917
Readington Twp.	55,617	25,133	36,600	61,733	117,350	2,493	462,852	580,202
Stockton Bor.	4,180	4,600	2,700	7,300	11,480	145	26,992	38,472
Tewksbury Twp.	21,910	5,550	14,400	19,950	41,860	979	181,656	223,516
Union Twp.	18,033	7,790	9,450	17,240	35,273	675	125,308	160,581
West Amwell Twp.	15,438	9,205	9,300	18,505	33,943	588	110,121	144,064
Totals	$476,079	$316,505	$284,250	$600,755	$1,076,834	19,831	$3,646,973	$4,723,807

Difference in Totals Due to Rounding

MERCER COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
East Windsor Twp.	$ 137,559	$ 10,537	$ 34,050	$ 44,587	$ 182,146	3,696	$ 717,924	$ 900,070
Ewing Twp.	223,208	165,550	152,700	318,250	541,458	8,304	1,623,752	2,165,210
Hamilton Twp.	558,695	434,096	370,900	804,996	1,363,691	20,221	3,871,184	5,234,875
Hightstown Bor.	37,685	15,261	12,100	27,361	65,046	916	189,835	254,881
Hopewell Bor.	15,404	9,171	6,100	15,271	30,675	463	92,526	123,201
Hopewell Twp.	71,189	31,276	46,350	77,626	148,815	3,000	573,935	722,750
Lawrence Twp.	135,064	66,297	68,250	134,547	269,611	4,274	831,696	1,101,307
Pennington Bor.	14,629	6,620	8,350	14,970	29,599	539	107,173	136,772
Princeton Bor.	82,448	19,281	14,850	34,131	116,579	1,214	243,870	360,449
Princeton Twp.	94,818	19,734	36,450	56,184	151,002	2,818	555,442	706,444
Trenton City	720,152	553,224	178,400	731,624	1,451,776	14,548	2,655,394	4,107,170
Washington Twp.	23,595	9,192	12,000	21,192	44,787	754	142,678	187,465
West Windsor Twp.	49,886	17,962	26,850	44,812	94,698	1,886	366,404	461,102
Totals	$2,164,332	$1,358,201	$967,350	$2,325,551	$4,489,883	62,633	$11,971,814	$16,461,697

Difference in Totals Due to Rounding

MIDDLESEX COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Carteret Bor.	$ 152,592	$ 108,618	$ 98,600	$ 207,218	$ 359,810	4,278	$ 815,122	$ 1,174,932
Cranbury Twp.	15,640	5,525	7,000	12,525	28,165	471	88,153	116,318
Dunellen Bor.	48,336	38,150	29,100	67,250	115,586	1,562	309,468	425,054
East Brunswick Twp.	249,668	54,963	162,650	217,613	467,281	9,037	1,739,024	2,206,305
Edison Twp.	476,450	165,240	269,150	434,390	910,840	14,446	2,723,556	3,634,396
Helmetta Bor.	6,640	3,520	2,800	6,320	12,960	224	42,617	55,577
Highland Park Bor.	100,110	42,400	33,500	75,900	176,010	2,274	479,256	655,266
Jamesburg Bor.	32,426	17,760	12,000	29,760	62,186	751	157,372	219,558
Metuchen Bor.	109,615	52,929	66,550	119,429	229,044	3,685	730,869	959,913
Middlesex Bor.	105,267	49,258	66,300	115,558	220,825	3,347	653,192	874,017
Milltown Bor.	46,246	36,640	34,800	71,440	117,686	1,922	366,839	484,525
Monroe Twp.	72,571	32,304	60,800	93,104	165,675	4,666	922,174	1,087,849
New Brunswick City	288,465	137,825	52,450	190,275	478,740	3,806	788,879	1,267,619
North Brunswick Twp.	121,447	71,769	65,550	137,319	258,766	4,032	761,898	1,020,664
Old Bridge Twp.	351,767	129,901	187,500	317,401	669,168	9,992	1,959,698	2,628,866
Perth Amboy City	268,039	190,513	74,350	264,863	532,902	5,362	1,032,079	1,564,981
Piscataway Twp.	270,533	75,816	121,250	197,066	467,599	7,593	1,453,974	1,921,573
Plainsboro Twp.	13,517	3,070	2,950	6,020	19,537	282	51,505	71,042
Sayreville Bor.	228,804	114,110	162,350	276,460	505,264	7,320	1,311,457	1,816,721
South Amboy City	65,897	69,920	33,450	103,370	169,267	1,796	346,054	515,321
South Brunswick Twp.	104,087	33,760	56,050	89,810	193,897	3,749	717,038	910,935
South Plainfield Bor.	148,749	72,068	112,300	184,368	333,117	5,458	1,038,668	1,371,785
South River Bor.	106,784	114,304	59,700	174,004	280,788	3,459	702,459	983,247
Spotswood Bor.	57,336	18,337	37,900	56,237	113,573	1,755	353,833	467,406
Woodbridge Twp.	687,254	351,090	441,400	792,490	1,479,744	21,627	4,025,558	5,505,302
Totals	$4,128,241	$1,989,788	$2,250,400	$4,240,188	$8,368,429	122,894	$23,570,740	$31,939,172

Difference in Totals Due to Rounding

MONMOUTH COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Aberdeen Twp.	$ 128,525	$ 46,400	$ 62,150	$ 108,550	$ 237,075	3,718	$ 722,362	$ 959,473
Allenhurst Bor.	6,607	2,080	3,050	5,130	11,737	208	39,646	51,383
Allentown Bor.	12,101	5,454	6,200	11,654	23,755	464	93,148	116,903
Asbury Park City	110,627	36,960	15,450	52,410	163,037	1,270	267,109	430,146
Atlantic Highlands Bor.	35,494	17,716	18,450	36,166	71,660	1,095	222,384	294,044
Avon-By-The-Sea Bor.	14,595	11,360	7,750	19,110	33,705	513	103,643	137,348
Belmar Bor.	39,134	34,960	17,850	52,810	91,944	1,084	220,235	312,179
Bradley Beach Bor.	28,314	33,600	10,650	44,250	72,564	757	160,278	232,842
Brielle Bor.	24,067	12,043	15,500	27,543	51,610	1,042	207,005	258,615
Colts Neck Twp.	42,741	9,440	20,000	29,440	72,181	1,681	310,740	382,921
Deal Bor.	16,348	4,440	6,150	10,590	26,938	402	75,701	102,639
Eatontown Bor.	78,639	19,424	31,150	50,574	129,213	1,400	270,454	399,667
Englishtown Bor.	8,090	7,040	2,350	9,390	17,480	179	36,126	53,606
Fair Haven Bor.	41,932	19,870	27,050	46,920	88,852	1,661	334,886	423,738
Farmingdale Bor.	9,371	3,744	4,350	8,094	17,465	227	43,999	61,464
Freehold Bor.	74,425	37,114	31,150	68,264	142,689	1,951	396,395	539,084
Freehold Twp.	117,233	24,410	55,150	79,560	196,793	3,985	751,827	948,620
Hazlet Twp.	155,760	46,896	103,900	150,796	306,556	5,039	955,388	1,261,944
Highlands Bor.	28,078	33,920	13,400	47,320	75,398	921	173,329	248,727
Holmdel Twp.	44,864	9,440	26,950	36,390	81,254	1,950	361,628	442,882
Howell Twp.	162,165	107,040	71,650	178,690	340,855	5,658	1,101,139	1,441,994
Interlaken Bor.	8,022	2,240	7,100	9,340	17,362	351	67,167	84,529
Keansburg Bor.	68,931	56,480	24,200	80,680	149,611	1,697	334,853	484,464
Keyport Bor.	49,954	32,640	19,700	52,340	102,294	1,276	259,042	361,336
Little Silver Bor.	41,359	13,440	27,800	41,240	82,599	1,718	349,641	432,200
Loch Arbour Village	2,629	1,600	950	2,550	5,179	96	20,332	25,511
Long Branch City	225,939	115,200	64,100	179,300	405,239	4,172	852,490	1,257,729

MONMOUTH COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Manalapan Twp.	106,717	36,320	60,300	96,620	203,337	4,440	876,985	1,080,322
Manasquan Bor.	33,437	37,939	23,250	61,189	94,626	1,461	298,511	393,137
Marlboro Twp.	91,009	22,987	33,050	56,037	147,046	3,558	686,963	834,009
Matawan Bor.	65,661	21,760	28,600	50,360	116,021	1,714	337,339	453,360
Middletown Twp.	389,654	169,600	258,800	428,400	818,054	15,287	2,903,988	3,722,042
Millstone Twp.	18,337	14,085	8,450	22,535	40,872	781	144,732	185,604
Monmouth Beach Bor.	15,640	6,560	9,850	16,410	32,050	779	153,960	186,010
Neptune Twp.	191,591	116,791	104,700	221,491	413,082	5,900	1,161,663	1,574,745
Neptune City Bor.	38,055	31,727	19,100	50,827	88,882	1,057	213,516	302,398
Ocean Twp.	140,120	44,360	83,850	128,210	268,330	4,998	989,344	1,257,674
Oceanport Bor.	37,887	10,935	26,100	37,035	74,922	1,290	248,755	323,677
Red Bank Bor.	84,133	51,949	24,000	75,949	160,082	1,674	357,324	517,406
Roosevelt Bor.	5,730	5,200	2,650	7,850	13,580	234	50,143	63,723
Rumson Bor.	50,156	22,035	30,850	52,885	103,041	1,973	393,940	496,981
Sea Bright Bor.	9,910	7,840	4,500	12,340	22,250	324	62,598	84,848
Sea Girt Bor.	14,090	5,920	13,150	19,070	33,160	758	147,751	180,911
Shrewsbury Bor.	22,415	6,729	16,300	23,029	45,444	881	176,777	222,221
Shrewsbury Twp.	8,562	—	—	—	8,562	248	25,358	33,920
South Belmar Bor.	9,842	23,360	5,300	28,660	38,502	393	85,877	124,379
Spring Lake Bor.	25,381	14,547	15,700	30,247	55,628	1,000	196,268	251,896
Spring Lake Heights Bor.	31,718	22,400	18,650	41,050	72,768	1,080	213,137	285,905
Tinton Falls	57,808	11,592	30,700	42,292	100,100	1,541	305,703	405,803
Union Beach Bor.	44,999	47,508	25,550	73,058	118,057	1,504	278,199	396,256
Upper Freehold Twp.	18,404	14,080	8,550	22,630	41,034	624	116,836	157,870
Wall Twp.	115,885	82,728	70,750	153,478	269,363	4,646	895,396	1,164,759
West Long Beach Bor.	47,561	15,680	32,550	48,230	95,791	1,706	333,059	428,850
Totals	$3,250,643	$1,589,583	$1,649,400	$3,238,983	$6,489,626	104,366	$20,385,059	$26,874,685

Difference in Totals Due to Rounding

MORRIS COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Boonton Town	$ 62,830	$ 47,958	$ 25,550	$ 73,508	$ 136,338	1,723	$ 335,395	$ 471,733
Boonton Twp.	21,876	11,489	13,200	24,689	46,565	914	168,254	214,819
Butler Bor.	52,044	28,484	28,750	57,234	109,278	1,713	332,763	442,041
Chatham Bor.	65,628	22,398	38,250	60,648	126,276	2,326	450,103	576,379
Chatham Twp.	57,471	13,600	36,800	50,400	107,871	2,325	445,256	553,127
Chester Bor.	9,337	4,640	4,050	8,690	18,027	306	59,317	77,344
Chester Twp.	30,741	5,481	15,900	21,381	52,122	1,163	224,514	276,636
Denville Twp.	98,155	46,472	66,050	112,522	210,677	3,906	734,330	945,007
Dover Town	105,469	66,518	36,650	103,168	208,637	2,476	490,530	699,167
East Hanover Twp.	55,111	26,370	35,983	62,353	117,464	2,251	398,897	516,361
Florham Park Bor.	55,549	12,704	38,400	51,104	106,653	2,016	365,734	472,387
Hanover Twp.	77,358	43,236	57,750	100,986	178,344	3,047	548,791	727,135
Harding Twp.	22,516	5,120	12,250	17,370	39,886	869	157,744	197,630
Jefferson Twp.	105,031	53,184	60,950	114,134	219,165	4,035	775,870	995,035
Kinnelon Bor.	53,729	8,716	30,550	39,266	92,995	2,018	381,500	474,495
Lincoln Park Bor.	64,043	18,512	31,750	50,262	114,305	1,857	363,988	478,293
Madison Bor.	114,537	38,240	52,550	90,790	205,327	3,280	645,610	850,937
Mendham Bor.	27,572	6,240	17,150	23,390	50,962	1,100	206,500	257,462
Mendham Twp.	27,100	4,000	14,500	18,500	45,600	1,139	216,300	261,900
Mine Hill Twp.	24,876	15,249	17,300	32,549	57,425	931	183,298	240,723
Montville Twp.	86,627	27,611	50,250	77,861	164,488	3,508	646,018	810,506
Morris Twp.	136,244	45,920	64,500	110,420	246,664	4,488	845,905	1,092,569
Morris Plains Bor.	38,089	15,640	24,700	40,340	78,429	1,441	274,692	353,121
Morristown Town	118,211	32,160	25,400	57,560	175,771	1,874	387,922	563,693
Mountain Lakes Bor.	32,325	1,280	14,050	15,330	47,655	1,077	210,828	258,483
Mount Arlington Bor.	26,831	8,640	11,000	19,640	46,471	754	146,737	193,208
Mount Olive Twp.	94,211	29,920	40,750	70,670	164,881	3,475	649,875	814,756
Netcong Bor.	21,000	16,800	10,600	27,400	48,400	615	119,718	168,118
Par-Troy Hills Twp.	390,395	75,520	139,950	215,470	605,865	9,164	1,719,239	2,325,104
Passaic Twp.	52,280	19,960	28,700	48,660	100,940	1,882	360,388	461,328
Pequannock Twp.	99,267	39,545	66,750	106,295	205,562	3,607	688,032	893,594
Randolph Twp.	101,323	20,240	54,230	74,470	175,793	3,705	702,006	877,799
Riverdale Bor.	18,842	9,920	14,300	24,220	43,062	645	122,409	165,471
Rockaway Bor.	44,898	25,760	25,800	51,560	96,458	1,452	275,219	371,677
Rockaway Twp.	134,896	42,123	65,300	107,423	242,319	4,747	899,571	1,141,890
Roxbury Twp.	116,896	45,280	75,450	120,730	237,626	4,817	899,288	1,136,914
Victory Gardens Bor.	7,550	1,920	2,500	4,420	11,970	141	28,185	40,155
Washington Twp.	52,077	16,425	29,450	45,875	97,952	2,349	431,501	529,453
Wharton Bor.	38,561	19,520	18,550	38,070	76,631	1,098	216,299	292,930
Totals	$2,741,498	$972,796	$1,396,563	$2,369,359	$5,110,857	90,234	$17,108,529	$22,219,386

Difference in Totals Due to Rounding

OCEAN COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Barnegat Twp.	$ 25,685	$ 36,021	$ 30,400	$ 66,421	$ 92,106	1,895	$ 346,423	$ 438,529
Barnegat Light Bor.	4,213	5,838	4,350	10,188	14,401	216	40,438	54,839
Bay Head Bor.	7,348	5,781	6,550	12,331	19,679	371	71,392	91,071
Beach Haven Bor.	10,685	15,353	9,600	24,953	35,638	483	90,384	126,022
Beachwood Bor.	36,538	53,440	32,100	85,540	122,078	2,014	396,142	518,220
Berkeley Twp.	85,447	396,721	102,150	498,871	584,318	7,520	1,518,773	2,103,091
Brick Twp.	308,251	313,722	209,800	523,522	831,773	14,417	2,746,556	3,578,329
Dover Twp.	341,453	407,424	229,600	637,024	978,477	15,716	3,065,064	4,043,541
Eagleswood Twp.	5,865	13,280	4,250	17,530	23,395	282	45,090	68,485
Harvey Cedars Bor.	3,303	3,360	3,450	6,810	10,113	128	24,739	34,852
Island Heights Bor.	9,809	11,188	7,200	18,388	28,197	418	84,766	112,963
Jackson Twp.	144,300	77,091	72,100	149,191	293,491	4,859	931,721	1,225,212
Lacey Twp.	52,920	151,058	77,202	228,260	281,180	4,088	625,112	906,292
Lakehurst Bor.	19,853	11,360	9,050	20,410	40,263	461	91,955	132,218
Lakewood Twp.	222,096	311,592	101,850	413,442	635,538	9,331	1,955,949	2,591,487
Lavallette Bor.	10,180	22,400	13,200	35,600	45,780	675	131,312	177,092
Little Egg Harbor Twp.	47,075	83,461	42,100	125,561	172,636	2,430	461,295	633,931
Long Beach Twp.	23,898	38,140	24,850	62,990	86,888	1,306	244,389	331,277
Manchester Twp.	93,470	81,600	56,850	138,450	231,920	10,636	1,835,544	2,067,464
Mantoloking Bor.	2,022	480	2,200	2,680	4,702	171	32,249	36,951
Ocean Twp.	17,932	57,625	22,300	79,924	97,856	1,268	244,487	342,343
Ocean Gate Bor.	7,550	21,091	6,000	27,091	34,641	378	76,868	111,509
Pine Beach Bor.	9,876	15,200	9,900	25,100	34,976	549	109,111	144,087
Plumsted Twp.	31,179	23,920	15,550	39,470	70,649	881	152,911	223,560
Pt. Pleasant Bor.	112,615	154,894	80,850	235,744	348,359	4,861	970,019	1,318,378
Pt. Pleasant Beach Bor.	32,595	38,880	21,500	60,380	92,975	1,202	239,764	332,739
Seaside Heights Bor.	8,966	18,080	6,750	24,830	33,796	339	65,116	98,912
Seaside Park Bor.	10,045	18,828	10,750	29,578	39,623	548	103,504	143,127
Ship Bottom Bor.	7,955	17,920	7,600	25,520	33,475	466	82,296	115,771
South Toms River Bor.	29,157	21,280	11,850	33,130	62,287	804	151,889	214,176
Stafford Twp.	33,437	72,072	48,350	120,422	153,859	2,497	411,094	564,953
Surf City Bor.	8,494	16,800	8,950	25,750	34,244	464	86,678	120,922
Tuckerton Bor.	15,168	23,520	9,550	33,070	48,238	558	108,455	156,693
Totals	$1,779,383	$2,539,420	$1,298,752	$3,838,172	$5,617,555	92,232	$17,541,488	$23,159,043

Difference in Totals Due to Rounding

PASSAIC COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bloomingdale Bor.	$ 55,752	$ 28,314	$ 30,000	$ 58,314	$ 114,066	1,875	$ 368,897	$ 482,963
Clifton City	554,616	459,158	298,700	757,858	1,312,474	16,773	3,181,879	4,494,353
Haledon Bor.	45,167	50,149	17,600	67,749	112,916	1,223	248,247	361,163
Hawthorne Bor.	129,199	109,974	68,850	178,824	308,023	4,237	838,273	1,146,296
Little Falls Twp.	81,133	56,720	44,700	101,420	182,553	2,493	478,028	660,581
North Haledon Bor.	52,111	38,672	32,950	71,622	123,733	2,089	408,572	532,305
Passaic City	377,216	145,642	57,300	202,942	580,158	4,169	818,857	1,399,015
Paterson City	993,550	481,600	130,500	612,100	1,605,650	11,832	2,251,334	3,856,984
Pompton Lakes Bor.	79,245	38,320	52,300	90,620	169,865	2,722	541,949	711,814
Prospect Park Bor.	35,730	34,080	10,650	44,730	80,460	867	172,093	252,553
Ringwood Bor.	78,302	28,040	37,900	65,940	144,242	3,168	617,653	761,895
Totowa Bor.	78,841	74,025	55,150	129,175	208,016	2,688	501,106	709,122
Manaque Bor.	64,684	45,583	38,700	84,283	148,967	2,271	443,877	592,844
Wayne Twp.	338,520	104,450	189,400	293,850	632,370	11,027	2,124,229	2,756,599
West Milford Twp.	128,255	67,573	74,250	141,823	270,078	5,485	1,066,528	1,336,606
West Paterson Bor.	84,065	51,360	40,900	92,260	176,325	2,119	406,998	583,323
Totals	$3,176,387	$1,813,660	$1,179,850	$2,993,510	$6,169,897	75,038	$14,468,520	$20,638,417

Difference in Totals Due to Rounding

SALEM COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alloway Twp.	$ 17,898	$ 19,200	$ 10,100	$ 29,300	$ 47,198	624	$ 109,096	$ 156,294
Carneys Point Twp.	50,527	35,943	33,600	69,543	120,070	1,979	379,857	499,927
Elmer Bor.	11,359	10,500	4,900	15,400	26,759	389	73,001	99,760
Elsinboro Twp.	8,157	11,540	4,650	16,190	24,347	402	70,933	95,280
Lower Alloways Creek Twp.	—	13,482	4,650	18,132	18,132	376	39,017	57,149
Mannington Twp.	12,775	10,720	5,650	16,370	29,145	371	65,999	95,144
Oldmans Twp.	14,460	6,040	6,000	12,040	26,500	398	73,058	99,558
Penns Grove Bor.	42,100	30,373	12,050	42,423	84,523	814	141,714	226,237
Pennsville Twp.	96,773	68,048	63,100	131,148	227,921	3,465	597,544	825,465
Pilesgrove Twp.	18,404	12,000	10,350	22,350	40,754	692	128,795	169,549
Pittsgrove Twp.	33,640	29,927	18,150	48,077	81,717	1,297	238,957	320,674
Quinton Twp.	18,067	15,840	9,600	25,440	43,507	579	102,952	146,459
Salem City	53,931	26,451	16,750	43,201	97,132	1,037	174,199	271,331
Upper Pittsgrove Twp.	20,595	12,320	8,050	20,370	40,965	666	121,797	162,762
Woodstown Bor.	22,078	17,255	11,450	28,705	50,783	720	133,276	184,059
Totals	$420,765	$319,638	$219,050	$538,688	$959,453	13,809	$2,450,195	$3,409,648

Difference in Totals Due to Rounding

TABLE 27

PAYMENTS FOR LOCAL SERVICES IN LIEU OF TAXES ON STATE EXEMPT PROPERTY-CALENDAR YEAR 1979

	Value of State Property	Payment ½ May 1 ½ Nov. 1
Atlantic County		
Atlantic City	$10,209,700	$311,396
Galloway Twp	33,888,800	64,389
Mullica Twp	351,800	1,372
Totals	$44,450,300	$377,157
Bergen County		
Dumont Boro	$ 387,600	$ 3,488
Edgewater Boro	2,593,900	17,898
Fort Lee Boro	2,067,650	19,022
Hohokus Boro	517,300	3,725
Lodi Boro	1,853,700	13,161
Lyndhurst Twp	2,295,000	11,016
Mahwah Twp	28,023,800	78,467
Paramus Boro	3,242,500	11,997
Teaneck Twp	3,341,700	41,437
Totals	$44,323,150	$200,211
Burlington County		
Bordentown Twp	$10,668,770	$35,207
Chesterfield Twp	36,776,700	6,460
Medford Twp	967,850	3,097
Mt. Holly Twp	578,500	3,240
Palmyra Boro	1,213,400	4,368
Pemberton Twp	2,895,200	17,371
Woodland Twp	4,898,550	2,939
Totals	$57,998,970	$72,682
Camden County		
Camden City	$22,836,600	$431,612
Cherry Hill Twp	2,469,500	4,692
Totals	$25,306,100	$436,304
Cape May County		
North Wildwood City	$ 143,800	$ 1,452
Ocean City	305,150	2,472
Woodbine Boro	6,696,400	12,392
Totals	$7,145,350	$16,316
Cumberland County		
Lawrence Twp	$ 1,373,850	$ 7,419
Maurice River Township	19,016,789	21,226
Millville City	446,500	2,947
Vineland City	28,081,300	140,407
Totals	$48,918,439	$171,998
Essex County		
Caldwell Boro	$ 343,200	$ 3,226
Ceder Grove Twp	1,223,200	6,116
Irvington Town	314,100	6,722
Montclair Town	8,005,600	95,267
Newark City	193,985,000	4,228,873
Orange City	289,700	9,212
West Orange Town	1,462,400	17,988
Totals	$205,623,200	$4,367,403

Gloucester County		
Clayton Boro	$ 3,505,700	$ 24,189
Deptford Twp	781,600	2,267
Glassboro Boro	30,799,150	135,516
Monroe Twp	3,536,700	1,061
Pitman Boro	318,800	1,785
Woodbury City	460,700	3,409
Totals	$39,402,650	$168,228
Hudson County		
Bayonne City	$ 762,100	$10,365
Jersey City	19,307,800	606,265
North Bergen Twp	90,200	1,037
Secaucus Town	1,870,200	6,359
Totals	$22,030,300	$624,025
Mercer County		
East Windsor Twp	$ 191,400	$ 1,072
Ewing Twp	82,904,730	140,938
Hopewell Twp	585,800	1,230
Lawrence Twp	8,628,300	36,239
Princeton Boro	891,600	3,745
Princeton Twp	1,250,000	5,375
Trenton City	52,103,350	1,339,056
Totals	$146,555,180	$1,527,655
Middlesex County		
Carteret Boro	$ 344,000	$ 1,892
East Brunswick Twp	956,000	6,405
Edison Twp	13,690,300	15,059
Highland Park Boro	1,683,100	11,950
Metuchen Boro	129,700	2,036
Monroe Twp	17,477,000	27,963
New Brunswick City	70,747,100	622,574
North Brunswick Twp	11,430,100	26,289
Perth Amboy City	146,800	1,424
Piscataway Twp	108,130,600	400,083
Woodbridge Twp	21,450,300	12,870
Totals	$246,185,000	$1,128,547
Monmouth County		
Asbury Park City	$ 60,000	$ 1,872
Atlantic Highlands Boro	343,700	2,681
Eatontown Boro	1,022,000	5,519
Freehold Boro	323,600	2,815
Freehold Twp	754,250	2,036
Highlands Boro	240,900	1,710
Long Branch City	1,151,000	9,553
Marlboro Twp	31,772,300	152,507
Middletown Twp	259,100	1,088
Ocean Twp	101,600	1,585
Red Bank Boro	601,700	3,971
Sea Bright Boro	147,000	1,632
Sea Girt Boro	10,205,700	46,946
Tinton Falls Boro	302,900	1,515
Wall Twp	12,318,515	38,187
Totals	$59,604,265	$273,618
Morris County		
Chester Twp	$ 253,200	$ 1,646
Denville Twp	1,041,800	4,480
Morris Twp	2,429,700	10,205
Morris Plains Boro	559,200	3,858
Morristown Town	176,100	2,518
Mount Olive Twp	770,800	2,698
Parsippany-Troy Hills Twp	48,336,400	198,179
Randolph Twp	244,300	1,246

Morris County (Continued)		
Riverdale Boro	489,300	2,104
Rockaway Twp	750,500	5,028
Roxbury Twp	3,656,700	15,724
Totals	$58,708,000	$247,686
Ocean County		
Barneget Twp	$ 981,300	$ 3,435
Dover Twp	1,597,000	5,749
Jackson Twp	11,228,120	71,860
Little Egg Harbor Twp	3,643,333	13,845
Mantoloking Boro	271,000	2,195
Point Pleasant Boro	386,350	2,086
Pt. Pleasant Beach Boro	299,750	1,379
Stafford Twp	2,278,800	6,609
Totals	$20,685,653	$107,157
Passaic County		
Clifton City	$ 1,626,100	$ 7,155
Haledon Boro	307,900	1,108
Little Falls Twp	18,617,200	63,298
North Haledon Boro	4,528,900	14,945
Passaic City	390,300	5,894
Paterson City	459,500	6,295
Totowa Boro	14,426,200	27,410
Wayne Twp	48,062,500	293,181
West Milford Twp	2,347,400	13,380
Totals	$90,766,000	$432,667
Salem County		
Carneys Point Twp	$446,200	$1,428
Totals	$446,200	$1,428
Somerset County		
Bedminster Twp	$ 1,293,200	$ 2,716
Bound Brook Boro	206,800	1,241
Franklin Twp	1,190,500	5,000
Green Brook Twp	16,239,000	66,580
Hillsborough Twp	661,650	1,389
Montgomery Twp	34,141,800	37,556
North Plainfield Boro	1,638,200	15,399
Somerville Boro	144,600	1,316
Totals	$55,515,750	$131,197
Sussex County		
Byram Twp	$1,121,700	$ 5,945
Franklin Boro	290,500	1,046
Green Twp	1,051,395	2,523
Hardyston Twp	1,093,400	6,998
Wantage Twp	1,088,575	3,157
Totals	$4,645,570	$19,669
Union County		
Elizabeth City	$ 2,956,900	$ 38,440
Plainfield City	339,100	5,392
Rahway City	1,488,600	13,844
Scotch Plains Twp	633,600	2,788
Union Twp	44,968,400	292,295
Westfield Town	1,887,800	8,495
Totals	$52,274,400	$361,253
Warren County		
Hackettstown Town	$2,318,625	$ 9,970
Phillipsburg Town	436,825	2,665
Totals	$2,755,450	$12,635
STATE TOTALS	$1,233,339,927	$10,677,836

CHAPTER VIII

LEGISLATION, COURT DECISIONS AND ATTORNEY GENERAL OPINIONS

The Chapter is organized into three sections: Recent Changes in Tax Laws, Recent Court Decisions and Recent Attorney General Opinions.

RECENT CHANGES IN TAX LAWS

CORPORATION BUSINESS TAX

Corporation Business Tax—Financial Business Corporation Debt—Chapter 76, P.L. 1979 (approved April 11, 1979). Amends the Corporation Business Tax Act, P.L. 1945, C. 162, to allow financial corporations to deduct indebtedness to parent or affiliate corporations in computing net worth and to deduct interest on indebtedness to parent companies in computing net income.

EMERGENCY TRANSPORTATION TAX

Emergency Transportation Tax—Revision of Tax Rate and Increase in Deductions—Chapter 131, P.L. 1978 (approved October 18, 1978). Amends the Emergency Transportation Tax Act so as to conform the law to recent New York State amendments to its income tax law by providing: revisions to the tax rate schedule for taxable years beginning in 1978; a new maximum tax on personal service income which will limit the tax rate on such income to 12 per cent; the standard deduction, maximum standard deduction, and minimum standard deduction will be increased and the personal exemption allowance will be $700 in 1979, and for tax years beginning in 1980 and thereafter, such exemption will be $750.

Also authorizes a household credit for taxpayers with household gross income of less than $25,000 and a credit for certain household and dependent care services where the taxpayer has qualified for a similar credit for Federal income tax purposes.

GROSS INCOME TAX

Gross Income Tax—Rollover Provisions on Lump Sum Distributions From Qualified Pension and Annuity Plans—Chapter 79, P.L. 1979—(approved April 15, 1979) Amends N.J.S.A. 54A 6-10 of the New Jersey Gross Income Tax Act to provide an exclusion from gross income for lump sum distributions from qualified employee and self-employed pension and annuity plans which the recipient rolls over into other specified retirement plans, as allowed under applicable Federal income tax law. The act is applicable to the tax year 1978 and thereafter.

INHERITANCE TAX

Inheritance Tax—Compensation for Wrongful Death of a Decedent Due and Payable on Date of Award or Settlement—Chapter 172, P.L. 1978 (approved December 18, 1978). Amends the Transfer Inheritance Tax Act to provide that the tax on any sum recovered as compensation for wrongful death of the decedent shall be payable on the date of the award or settlement rather than at the time of the death.

Inheritance Tax—Escheat Property—Chapter 63, P.L. 1979 (approved April 4, 1979). Reduces from 20 to 10 years the period before which abandoned personal property escheats to the State and includes wages as escheatable property.

Transfer Inheritance Tax—Exempts From Tax Life Insurance Proceeds to Testamentary Trust—Chapter 137, P.L. 1979 (approved July 6, 1979). Amends Transfer Inheritance Tax Act to exempt from taxation the proceeds of life insurance passing to the trustee of a testamentary trust.

LOCAL PROPERTY TAX

Local Property Tax—Notice of Tax Appeals, Chapter 102, P.L. 1978 (approved August 16, 1978). Requires notice of tax appeals to be served upon the municipal clerk who shall notify the assessor, collector, municipal attorney and certain other officials.

Local Property Tax—Real Property Tax Exemption for Certain Housing Projects—Chapter 122, P.L. 1978 (approved September 26, 1978). Confirms that each New Jersey HFA low and moderate income project which facilitates clearance or redevelopment of blighted areas within the State and assists in prevention of blight is therefore eligible for tax exemption.

Local Property Tax—Horizontal Property Act Amended—Chapter 124, P.L. 1978 (approved October 5, 1978). Amends various sections of the Horizontal Property Act (P.L. 1963 Chapter 168) to redefine the general common elements, to authorize the merger of two or more horizontal property regimes, to redefine the basis for ascertaining the general common elements, and generally to facilitate the administration of the regime with respect to the general common elements.

Local Property Tax—Appointment of Tax Assessors—Chapter 128, P.L. 1978 (approved October 18, 1978). Provides for appointment of all municipal tax assessors.

Local Property Tax—Cranes Assessed as Tangible Personal Property—Chapter 151, P.L. 1978 (approved November 22, 1978). Provides for the assessment and taxation of cranes used in loading and unloading container ships as personal property used in business rather than as real property.

Local Property Tax—Authorizes Special Emergency Appropriations Revaluation Program—Chapter 15 P.L. 1979 (approved February 8, 1979)—Authorizes emergency appropriations for updating of previous revaluation program when such is ordered by the county board of taxation.

Local Property Tax—Payment in Lieu of Taxes—Chapter 26, P.L. 1979(approved February 22, 1979). Amends the law providing for payments in lieu of taxes on State property to provide that no municipality shall receive less in lieu of tax payments than entitled to under P.L. 1977, Chapter 137.

Local Property Tax—Payment in Lieu of Taxes for Land on Which Sewer Plant is Located—Chapter 40, P.L. 1979 (approved March 15, 1979). Prescribes the method of calculating an amount to compensate any municipality for loss of real estate taxes which would be due otherwise on the land exempt from taxation for the location thereon of a sewer plant serving other municipalities.

Local Property Tax—Procedure to Correct Errors in Tax Assessments—Chapter 44, P.L. 1979 (approved March 21, 1979). Prescribes the procedure to correct certain errors or mistakes in tax asessments by the Division of Tax Appeals during the tax year or within the next three tax years thereafter on written application by a property owner, a municipality or a county board of taxation. The Act permits the correction of typographical errors, errors in transposing, and mistakes in tax assessments, but does not provide for consideration by the Division of Tax Appeals under this section of any application, related to matters of valuation involving an assessor's opinion or judgment. See Chapter 33, P.L. 1978, Section 28 concerning the transfer of the functions of the Division of Tax Appeals to the Tax Court.

Local Property Tax—Exemption—Educational Radio Associations and Corporations—Chapter 50, P.L. 1979—(approved March 21, 1979). Extends property tax exemption to include associations and corporations engaged in the production and broadcasting of educational radio programs. Applicable to taxes paid in 1979 and thereafter.

Local Property Tax—Appeals—Common Level—Chapter 51, P.L. 1979—(approved March 21, 1979). Amends P.L. 1973, c. 123 by defining average ratio to mean the Director's ratio promulgated for state school aid purposes rather than the unweighted, unclassified, arithmetic averages as determined by the Director from the latest one-year study data.

Local Property Tax—Seed Starting Plastic Greenhouses—Chapter 70, P.L. 1979 (approved April 10, 1979). Amends the Farmland Assessment Act of 1964, P.L. 1964, c. 48, to provide that the term "structures" shall not include temporary demountable plastic covered framework made up of portable parts with no permanent understructures or related apparatus, commonly known as seed starting plastic greenhouses with respect to real property assessment.

Local Property Tax—Appeal From Assessment on Income Producing Property—Chapter 91, P.L. 1979 (approved May 16, 1979). This law denies the owner of income producing property the right to be heard on appear to the County Board of Taxation from the assessor's valuation and assessment where such owner has failed or refused to respond to a written request for information or to testify with respect thereto.

Local Property Tax—Appeal from Assessed Valuation to Tax Court—Chapter 113, P.L. 1979 (approved June 28, 1979). Provides that a taxpayer or taxing district appealing assessed valuation of property can appear directly to the Tax Court where the assessed valuation of the property exceeds $750,000 in value.

Local Property Tax—Tax Appeals to Tax Court—Chapter 114, P.L. 1979 (approved June 28, 1979). Amends and supplements a number of laws governing tax appeals in order to implement the Tax Court, which becomes effective July 1, 1979; conforms major New Jersey tax appeal statutes to the concept of review in a tax court of original jurisdiction rather than an administrative agency.

Local Property Tax—Taxes, Etc. As Additional Liens on Land Where Municipality Owned Tax Certificate—Chapter 142, P.L. 1979 (approved July 6, 1979). Provides that when main parcels held by purchaser under a sale not redeemed and in the event municipality is such purchaser, subsequent taxes, assessments and municipal charges shall be additional liens on land and shall be paid before land can be redeemed from sale.

SOMERSET COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bedminster Twp.	$ 17,831	$ 5,834	$ 9,800	$ 15,634	$ 33,465	571	$ 101,350	$ 134,815
Bernards Twp.	92,796	13,995	49,900	63,895	156,691	3,064	570,097	726,788
Bernardsville Bor.	45,336	15,840	25,200	41,040	86,376	1,578	301,927	388,303
Bound Brook Bor.	71,965	39,505	32,200	71,705	143,670	1,842	371,188	514,858
Branchburg Twp.	43,145	10,240	27,250	37,490	80,635	1,838	334,889	415,524
Bridgewater Twp.	211,748	66,749	126,450	193,199	404,947	7,390	1,384,552	1,789,499
Far Hills Bor.	5,292	1,760	1,950	3,710	9,002	157	28,514	37,516
Franklin Twp.	218,287	73,730	99,750	173,480	391,767	6,657	1,282,633	1,674,400
Green Brook Twp.	30,673	9,627	21,500	31,127	61,800	1,200	231,601	293,401
Hillsborough Twp.	84,268	29,466	52,600	82,066	166,334	3,906	731,658	897,992
Manville Bor.	91,144	72,800	54,000	126,800	217,944	2,748	528,240	746,184
Milistone Bor.	4,416	1,792	2,100	3,892	8,308	142	26,374	34,682
Montgomery Twp.	44,392	10,400	19,900	30,300	74,692	1,425	268,387	343,079
North Plainfield Bor.	152,322	69,571	66,900	136,471	288,793	3,775	763,764	1,052,557
Peapack-Gladstone Bor.	13,281	8,391	6,750	15,141	28,422	441	84,274	112,696
Raritan Bor.	45,639	52,480	23,200	75,680	121,319	1,353	276,198	397,517
Rock Hill Bor.	6,168	3,520	2,400	5,920	12,088	179	34,607	46,695
Somerville Bor.	91,211	43,826	38,450	82,276	173,487	2,208	454,400	627,887
South Bound Brook Bor.	32,763	18,688	14,850	33,538	66,301	896	173,626	239,927
Warren Twp.	61,684	19,200	40,750	59,950	121,634	2,533	480,450	602,084
Watchung Bor.	33,235	7,787	23,900	31,687	64,922	1,418	262,195	327,117
Totals	$1,397,597	$575,200	$739,800	$1,315,000	$2,712,597	45,321	$8,690,924	$11,403,521

Difference in Totals Due to Rounding

SUSSEX COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Andover Bor.	$ 5,629	$ 3,453	$ 2,050	$ 5,503	$ 11,132	141	$ 26,589	$ 37,721
Andover Twp.	22,651	11,840	14,100	25,940	48,591	940	178,666	227,257
Branchville Bor.	5,865	4,320	3,750	8,070	13,935	226	42,220	56,155
Byram Twp.	36,269	11,950	22,600	34,550	70,819	1,900	361,711	432,530
Frankford Twp.	20,831	15,960	15,450	31,410	52,241	924	178,317	230,558
Franklin Bor.	29,696	30,720	13,100	43,820	73,516	969	191,952	265,468
Fredon Twp.	10,719	7,520	7,200	14,720	25,439	557	108,556	133,995
Green Twp.	11,123	5,415	7,250	12,665	23,788	517	98,627	122,415
Hamburg Bor.	12,674	8,370	6,000	14,370	27,044	405	75,027	102,071
Hampton Twp.	15,708	16,160	13,400	29,560	45,268	827	156,231	201,499
Hardyston Twp.	26,190	16,800	15,100	31,900	58,090	1,043	200,909	258,999
Hopatcong Bor.	73,212	58,320	54,650	112,970	186,182	4,197	823,654	1,009,836
Lafayette Twp.	9,371	4,880	4,550	9,430	18,801	336	62,888	81,689
Montague Twp.	9,034	8,160	6,600	14,760	23,794	392	69,184	92,978
Newton Town	50,695	31,743	21,900	53,643	104,338	1,344	266,714	371,052
Ogdensburg Bor.	17,359	11,520	11,250	22,770	40,129	695	131,938	172,067
Sandyston Twp.	9,202	12,963	6,325	19,288	28,490	376	70,608	99,098
Sparta Twp.	77,964	18,884	51,074	69,958	147,922	3,420	666,833	814,755
Stanhope Bor.	22,651	9,095	12,450	21,545	44,196	841	165,171	209,367
Stillwater Twp.	16,247	21,760	14,566	36,326	52,573	907	177,444	230,017
Sussex Bor.	14,258	10,880	5,950	16,830	31,088	337	67,488	98,576
Vernon Twp.	55,313	40,280	53,850	94,130	149,443	3,611	686,663	836,106
Walpack Twp.	2,629	906	249	1,155	3,784	19	3,823	7,607
Wantage Twp.	33,842	28,000	22,250	50,250	84,092	1,529	293,517	377,609
Totals	$589,132	$389,900	$385,664	$775,564	$1,364,696	26,453	$5,104,733	$6,469,429

Difference in Totals Due to Rounding

UNION COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Berkeley Heights Twp.	$ 91,683	$ 21,760	$ 56,100	$ 77,860	$ 169,543	3.324	$ 608,871	$ 778,414
Clark Twp.	128,795	46,362	101,100	147,462	276,257	4,346	837,293	1,113,550
Cranford Twp.	186,501	83,653	123,000	206,653	393,154	6,521	1,276,413	1,669,567
Elizabeth City	773,139	339,754	136,100	475,854	1,248,993	11,031	2,287 769	3,536,762
Fanwood Bor.	62,560	13,600	40,500	54,100	116,660	2,200	428,900	545,560
Garwood Bor.	35,932	34,472	21,350	55,822	91,754	1,068	208,846	300,610
Hillside Twp.	144,974	105,238	71,200	176,438	321,412	5,023	1,018,538	1,339,950
Kenilworth Bor.	62,897	45,638	41,450	87,088	149,985	2.211	415,043	565,028
Linden City	283,948	266,322	144,500	410,822	694,770	8,272	1,473,791	2,168,561
Mountainside Bor.	50,460	20,000	38,650	58,650	109,110	2,169	417,655	526,765
New Providence Bor.	96,335	18,652	61,000	79,652	175,987	3,145	610,391	786,378
Plainfield City	324,094	108,296	86,150	194,446	518,540	6,822	1,417,715	1,936,255
Rahway City	199,647	141,970	118,400	260,370	460,017	5,992	1,194,240	1,654,257
Roselle Bor.	155,996	98,531	74,050	172,581	328,577	4,311	868,580	1,197,157
Roselle Park Bor.	98,526	73,294	49,950	123,244	221,770	2,809	567,870	789,640
Scotch Plains Twp.	154,951	53,891	93,250	147,141	302,092	5,664	1,107,213	1,409,305
Springfield Twp.	103,616	50,206	65,750	115,956	219,572	3,585	703,634	923,206
Summit City	157,277	50,207	72,050	122,257	279,534	4,893	957,621	1,237,155
Union Twp.	354,666	359,719	234,500	594,219	948,885	13,416	2,624,914	3,573,799
Westfield Town	229,983	62,440	128,200	190,640	420,623	7,796	1,519,984	1,940,607
Winfield Twp.	15,269	—	—	—	15,269	670	45,785	61,054
Totals	$3,711,251	$1,994,008	$1,757,250	$3,751,258	$7,462,509	105,268	$20,591,077	$28,053,586

Difference in Totals Due to Rounding

WARREN COUNTY	Municipalities Share of $50 million	Senior Citizen Deductions	Veteran Deductions	Total Senior Citizen and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Allamuchy Twp.	$ 8,191	$ 4,000	$ 4,250	$ 8,250	$ 16,441	393	$ 69,379	$ 85,820
Alpha Bor.	19,348	23,200	11,000	34,200	53,548	644	108,395	161,943
Belvidere Town	18,606	14,287	11,300	25,587	44,193	616	117,289	161,482
Blairstown Twp.	—	16,160	11,250	27,410	27,410	854	129,923	157,333
Franklin Twp.	13,786	13,134	6,950	20,084	33,870	500	90,906	124,776
Frelinghuysen Twp.	7,887	5,642	3,500	9,142	17,029	280	52,843	69,872
Greenwich Twp.	10,685	11,040	6,150	17,190	27,875	434	82,113	109,988
Hackettstown Town	67,414	24,000	27,000	51,000	118,414	1,662	325,251	443,665
Hardwick Twp.	4,213	3,520	3,150	6,670	10,883	195	36,175	47,058
Harmony Twp.	13,921	13,865	9,350	23,215	37,136	637	117,998	155,134
Hope Twp.	8,056	7,520	4,900	12,420	20,476	351	66,793	87,269
Independence Twp.	15,134	11,680	8,650	20,330	35,464	606	113,930	149,394
Knowlton Twp.	12,033	12,160	5,750	17,910	29,943	429	83,230	113,173
Liberty Twp.	8,696	9,440	6,250	15,690	24,386	382	71,403	95,789
Lopatcong Twp.	24,842	25,960	20,300	46,260	71,102	1,239	234,930	306,032
Mansfield Twp.	27,775	14,560	12,850	27,410	55,185	989	180,999	236,184
Oxford Twp.	12,842	13,968	5,700	19,668	32,510	411	75,257	107,767
Pahaquarry Twp.	—	—	—	—	—	—	—	—
Phillipsburg Town	119,795	120,003	59,150	179,153	298,948	3,449	602,599	901,547
Pohatcong Twp.	26,898	27,126	20,050	47,176	74,074	1,049	194,626	268,700
Washington Bor.	42,606	41,760	17,700	59,460	102,066	1,232	244,189	346,255
Washington Twp.	25,617	21,760	18,000	39,760	65,377	1,075	203,140	268,517
White Twp.	16,688	11,665	8,550	20,215	36,903	591	102,471	139,374
Totals	$505,036	$446,450	$281,750	$728,200	$1,233,236	18,018	$3,303,838	$4,537,074

Difference in Totals Due to Rounding

Local Property Tax—Interest Rate for Delinquent Taxes is Rate for Municipal Liens—Chapter 143, P.L. 1979 (approved July 6, 1979). Permits municipality to charge interest on subsequent municipal liens on certificate of sale held by it at interest rate chargeable by municipality on delinquent taxes.

MOTOR FUELS TAX

Motor Fuels Use Tax—Increases Fee of Truckers Operating Equipment of Their Fleet Over State Roads—Chapter 4, P.L. 1979(approved January 16, 1979). Increases the fee paid by truckers operating equipment of their fleet over State roads. The fee for each original identification marker and any replacement marker is increased to $6.00. The Act, which took effect immediately, is applicable for identification markers issued for the registration year beginning April 1, 1979. The Division of Motor Vehicles administers and collects this tax.

PUBLIC UTILITY TAX

Public Utilities Tax—Excise Tax on Franchises—Chapter 35, P.L. 1979 (approved March 2, 1979). Requires public utilities companies to pay their public utility excise taxes on franchises on a more current basis; requires the company to pay 55% of their increases in taxes in advance.

SALES TAX

Exempts Admission Charges for Boxing, Sparring or Wrestling Matches—Chapter 170, P.L. 1979 (approved August 23, 1979). Exempts certain admission charges for boxing, sparring or wrestling matches or exhibitions from the sales and use tax.

SAVINGS INSTITUTION TAX

Savings Institution Tax—Includes in Tax Base Income from Federal and State Obligations—Reduces Tax Rate and Provides for Tax Prepayment—Chapter 160, P.L. 1979(approved July 19, 1979). Amends the Savings Institution Tax Act to include in the tax base, income from both federal and state obligations (the same as under the Corporation Business Tax Act). This provision became effective on January 1, 1979. The law also reduces the rate of taxation from five per cent to three per cent with respect to payments due in the year 1980 and thereafter. An annual excise tax is payable in the years 1973 through 1979 at the rate of five per cent and payable in the year 1980 and each year thereafter at the rate of three per cent. The law also provides for an 80 per cent tax prepayment with respect to fiscal or calendar accounting years ending after September 30, 1979.

SPILL COMPENSATION AND CONTROL TAX

Spill Compensation and Control Tax Act—Owner of Hazardous Substances Subject to Tax—Chapter 6, P.L. 1979 (approved January 18, 1979). This bill amends the Spill Compensation and Control Act (P.L. 1976, c. 141) to provide that the owner of hazardous substances transferred to a public storage terminal, rather than the owner or operator of such terminal, be subject to the tax levied upon such substances and the reporting requirements with respect thereto. The bill also makes a technical amendment to the act clarifying the disposition of interest received on moneys in the Spill Compensation Fund.

MISCELLANEOUS

Miscellaneous—Sales of Real Property to Enforce Municipal Tax Liens—Chapter 64, P.L. 1978 (approved June 30, 1978). Repeals P.L. 1977, Chapter 410 concerning the sales of real property to enforce municipal tax liens.

State Revenue Sharing Act—Corrective Amendment—Chapter 66, P.L. 1978 (approved July 3, 1978). Corrects State Revenue Sharing Act of 1976 which reimburses municipalities for veterans deductions, senior citizens deductions, deductions for citizens less than 65 years of age who are permanently and totally disabled and surviving spouses in certain cases.

Office of Administrative Law—Chapter 67, P.L. 1978 (approved July 6, 1978). Establishes in the Executive Branch of the State Government the Office of Administrative Law allocated within the Department of State and appropriates $100,000 therefor. All the functions, powers and duties heretofore exercised by the Division of Administrative Procedure in the Department of State pursuant to the Administrative Procedure Act are transferred to and invested in the Office of Administrative Law. Provision is made for the appointment of full-time administrative judges for terms of five years and until the appointment and qualification of their successors. The act is to remain inoperative until six months following enactment, except with respect to the making of appointments and the taking of preparatory actions, which may take effect immediately upon enactment.

Miscellaneous—Revision of Urban Renewal Corporation and Association Law of 1961—Chapter 93 P.L. 1978 (approved July 31, 1978). Revises and supplements the scope of the Urban Renewal Corporation and Association Law of 1961, as amended, to include dwellings in condominium ownership among those already eligible for exemption under existing law. The revision enlarges the period of tax exemption in the case of housing only to a period of thirty (30) years from the commencement of operation of any housing unit but not more than thirty-five (35) years from the date of execution of the financial agreement with the municipality. The present statutory limits of twenty (20) and fifteen 915) years, respectively, continue without change as to all non-housing improvements.

Miscellaneous—Compromise Tax Agreements Between Municipalities and Con Rail—Chapter 100 P.L. 1978 (approved August 14, 1978). Authorizes compromise tax agreements between municipalities and ConRail Corporation under State Law.

Miscellaneous—Permit Port Authority to Effectuate Industrial Development Projects—Chapter 110, P.L. 1978 (approved August 24, 1978). Authorizes, empowers and directs the Port Authority of New York and New Jersey to effectuate industrial development projects and facilities. Provision is made for payment in lieu of taxes to the municipality where any real property is acquired and owned by the port authority for any purposes under the act.

Miscellaneous—Revise Time Table For Adoption Of School District Budgets, Chapter 136, P.L. 1978 (approved October 30, 1978). Revises the time table for the adoption of school district budgets and their submission for approval to the public or board of school estimate.

Miscellaneous—Caps Law on County and Municipal Expenditures Extended—Chapter 155, P.L. 1978 (approved November 22, 1978). Extends the expiration date of the "caps" law to December 31, 1982 on county and municipal expenditures.

Miscellaneous—Caps Law on State Expenditures Extended—Chapter 156, P.L. 1978 (approved November 24, 1978). Extends the expiration date of Section 4, P.L. 1977, Chapter 22 ("caps" law) from June 30, 1980 to June 30, 1983. This limits the maximum expenditures the state may make in any fiscal year.

Miscellaneous—Modifies State Aid To School Districts Formula—Chapter 158 P.L. 1978 (approved November 27, 1978). Modifies the State Aid to school districts formula used by the State Department of Education in distributing state school aid to local school districts.

Miscellaneous—Privacy of Certain State Tax Information—Chapter 165, P.L. 1978 (approved December 7, 1978). Provides for the privacy of certain State tax information. This law amends the State Tax Uniform Procedure Law to provide that unauthorized disclosure by any present or former officer or employee of this State, or any other individual having custody of such information obtained pursuant to the explicit authority of State law, shall specifically include, without limitation, violations involving the divulgence of any information from or any copy of a Federal return or Federal return information required by New Jersey law to be attached to or included in any New Jersey return. Any person violating this section shall be guilty of a misdemeanor and shall be punished by a fine not to exceed $1,000 or be imprisoned not to exceed one year, or both.

Transfer of Funds and Additional Appropriation for the Pharmaceutical Assistance Program from the Casino Revenue Fund—Chapter 169, P.L. 1978 (approved December 22, 1978). Cancels and transfers certain amounts in the State budget relating to State Aid for Property Tax Relief, Education and the Pharmaceutical Assistance to the Aged Program, increases the total State budget using funds available from the Casino Revenue Fund. The Act utilizes the Casino Revenue Fund to finance the senior citizen's and disabled homeowner's hometead exemption in the 1978/1979 fiscal year and thereafter. The net effect of the changes has been to increase the General State Fund surplus. The sum will be used to provide additional funds for a pharmaceutical assistance for the aged program.

Miscellaneous—Local Tax Authorization Act—Chapter 175, P.L. 1978 (approved December 28, 1978). Extends the application of the "Local Tax Authorization Act of 1970" (P.L. 1970, c. 326) from January 1, 1979 to January 1, 1980. Under the Act, the City of Newark is empowered to impose taxes on alcoholic beverages, paking services, gasoline and payroll for a limited period of time.

Miscellaneous—Establish State Law Enforcement Planning Agency—Chapter 176 P.L. 1978 (approved December 28, 1978) This bill continues the State Law Enforcement Planning Agency, created pursuant to Executive Order No. 45 dated August 13, 1968, within the Depatment of Law and Public Safety. The Federal Omnibus Crime Control and Safe Street Act requires that the State planning agencies be made statutory bodies. This bill codifies the Executive Order to that end.

Miscellaneous—Evens Out Distribution to Municipalities of Revenue Under the Business Personal Property Tax Replacement Program—Chapter 177, P.L. 1978 (approved December 28, 1978). Under the Business Personal Property Tax Replacement Program, provides for the payment of Business Personal Property Tax Replacement Revenues in four equal installments.

Miscellaneous—Changes Registration Fees For Passenger Vehicles—Chapter 3 P.L. 1979 (approved January 16, 1979). Increases the registration fee for passenger vehicles manufactured in model year 1971 and thereafter.

Miscellaneous—Computation of Reserve for Uncollected Taxes—Chapter 23, P.L. 1979 (approved February 8, 1979). Revises the manner in which the reserve for uncollected taxes contained in the municipal budget is to be computed and changes the date on which boards of education are required to hold their annual organization meeting.

Miscellaneous—Appropriation to Municipalities—Chapter 34, P.L. 1979 (approved March 2, 1979). Appropriates $22,369,000 to certain municipalities that lost Federal anti-recession funds.

Miscellaneous—Written Authorization for Agent to Act on Behalf of Taxpayer During Tax Examinations—Chapter 67, P.L. 1979 (approved April 4, 1979). Requires taxpayers to give their agents written authorizations to act in their behalf during an examination of the books and records of the taxpayer conducted on the premises of the agent of the taxpayer by the Division of Taxation, and that the agent shall produce such authorization to the representative of the Division of Taxation.

Miscellaneous—Omnibus Corrections Bill—Chapter 86 P.L. 1979— (approved May 15, 1979). The "Omnibus Correction Bill" amends various statutes to correct technical errors inadvertently made in prior enactments. Pertinent tax corrections are found in N.J.S.A. 14A:12-2(3) concerning corporate dissolution—eliminate reference to section 12 of the Corporation Business Tax Act and C50 Title 54 of the R.S. and add chapter reference to section 3 of P.L. 1973, C367 (C54:50-14); N.J.S.A. 54:10A-4(k)(1) substitutes word include for exclude, but made no substantive changes; N.J.S.A. 54:32B-8 corrects the citations from 8(ff) to 8(gg) and 8(hh), but made no substantive changes.

Miscellaneous—Provide Payment by State to Municipality for Real Property in Railroad Use—Chapter 95 P.L. 1979 (approved May 19, 1979). Provides payment by the State to municipalities for real property in railroad ue, regardless of ownership or possession of said real property.

Corporation Name—Chapter 141, P.L. 1979 (approved July 6, 1979). Requires that every domestic corporation hereafter incorporated shall contain as part of its corporate name one of the following: "a New Jersey corporation", "incorporated", "inc.", "corp." or "corporation".

5% Tax on Gross Receipts of Sale or Lease of Television, Motion Picture or Radio Rights to Boxing, Wrestling and Sparring Exhibitions—Chapter 171, P.L. 1979 (approved August 23, 1979). Provides that only revenues generated from the lease or sale of television, moving pictures or radio rights for boxing, wrestling and sparring exhibitions and performances within the State shall be subject to the 5% tax on total gross receipts.

Miscellaneous—Eliminates The 20 Year Limit for Redemption of Tax Sale Property—Chapter 182 P.L. 1979 (approved, August 29, 1979) Amends R.S. 54:5-78 and 54:5-79 to make the statutory provisions conform to the actual state of the law on the subject of tax sale certificates. The holder of a tax sale certificate cannot terminate the right of redemption by the act of taking possession of the delinquent premises and continuing such possession for 20 years. Requires foreclosure by the holder of the tax sale certificate of the right to redeem by the delinquent taxpayer.

RECENT COURT CASES

BUSINESS PERSONAL PROPERTY TAX

Business Personal Property Tax—Refund Claim—Hudson Tank Storage Company v. Director, Division of Taxation, Division of Tax Appeals, March 1, 1979. The Division of Tax Appeals held that the petitioner was entitled to a refund of business personal property taxes paid for the years 1972, 1973, and 1974. Storage tanks had been assessed as real property by the municiapality and as personal property by the State. The petitioner apprised the State of the double taxation and appealed the local assessor's determination to the County Board of Taxation and then to the courts. When appeal to the courts was made petitioner requested that the State defer the taxes. This was denied. In allowing the refund, the court ruled that the petitioner had been timely in keeping the State apprised of its claim for refund and the State was not prejudiced.

Business Personal Property Tax—Claim for Refund—Mechanics Finance Co. v. Director, Division of Taxation; Shoppers Charge Accounts v. Director, Division of Taxation, Division of Tax Appeals, October 5, 1978. The Division of Tax Appeals upheld the Director of the Division of Taxation in disallowing a refund claim for business personal property taxes erroneously paid more than two years prior to the filing of the claim for refund on the basis that it was outside the Statute of Limitations, even though the tax return forms had omitted the personal property of a financial business under the heading "Property Exempt from Tax." Subsequently a change was made in the 1975 return to add an instruction to exclude the personal property of a financial business. The Financial Business Tax Law at N.J.S.A. 54:10B-3 prohibits a tax on the personal property of a financial business. Under N.J.S.A. 54:49-14 and 16, the claim for refund must be filed within two years after the taxes were erroneously paid. The Statute of Limitations is clear and the Director has no power to allow the refund beyond two years after the erroneous tax payment.

CAPITAL GAINS AND UNEARNED INCOME TAX

Capital Gains and Unearned Income Tax—Taxes Are Not Subject to Setoff Claim Against the State—George Aaron and Diana Aaron v. Director, Division of Taxation. Division of Tax Appeals, June 28, 1979. The Division of Tax Appeals dismissed petitioners' appeal and held that the petitioners failed to provide any statutory or court citation that would support their claim to assume credit for any claims they allegedly have against the state by setoff against unrelated taxes due by them to the State. The petitioners sought a setoff against the Capital Gains and Unearned Income Tax claims they sought to enforce against the Attorney General, The Department of Environmental Protection and the Public Advocate's Office. The Court dismissed the petitioners' complaint and held that neither N.J.S.A. 54:8B-1 et seq. (Capital Gains & Unearned Income Tax (repealed)) nor N.J.S.A. 54:1-1 et seq. (Established State Tax Department) nor any other income tax law, contains any provision authorizing or permitting a setoff against a tax imposed thereunder.

Capital Gains and Other Unearned Income Tax—Retroactive Provisions of Tax Upheld—Bernad Klebanow v. Sidney Glaser, Director, Division of Taxation, 80 N.J. 367 (1979). The Supreme Court upheld the constitutionality of the Tax on Capital Gains and Other Unearned Income (N.J.S.A. 54:8B-1, et seq.) as it applied to a capital gain made January 8, 1975 inasmuch as the act by its terms was made retroactive to January 1, 1975. The court found that in the income tax area retroactivity does not per se constitute a deprivation of property without due process and that retroactivity, at least with respect to income realized in the year in which the act was passed, has been validated irrespective of whether the statute created a new tax or increased tax burdens by revising an existing law.

CORPORATION BUSINESS ACTIVITIES REPORTING ACT

Corporation Business Activities Reporting Act—Assignee of Foreign Corporation Which Failed To File Under The Act Denied The Right To The Use Of Our Courts—Associates Financial Services Company of New Jersey, Inc., Assignee of Associates Consumer Discount Company v. John A. Bozzarello and Carmella M. Bozzarello and Director, Division of Taxation— 168 N.J. Super. 211 (App. Div., 1979). The Appellate Division held that an assignee of a foreign corporation which failed to comply with the filing requirements of the Corporation Business Activities Reporting Act (N.J.S.A. 14A:18-14 et seq.) was denied the right to the use of our courts to enforce their cause of action. The Court said that plaintiff and its assignor cannot evade the legislative purpose of the Act by the formality of an assignment of a contract or cause of action. The Reporting Act was designed as an information-gathering device to insure even-handed taxation. The court found that the assignee did not acquire any rights greater than the assignor. The Appellate Court, therefore, affirmed the judgment of the court below in dismissing the complaint.

CORPORATION BUSINESS TAX

Corporation Business Tax—Nominee Titleholder—Cooper River Associates, Inc. v. Director, Division of Taxation, (App. Div., 1978) (unreported). The Appellate Division affirmed the Division of Tax Appeals and held that a corporation which was merely the owner of record or nominee titleholder of an apartment house must include the value thereof in computing the net worth under the Corporation Business Tax Act, N.J.S.A. 54:10A-1, et seq. The opinion was based on the holding of **Somerset Apartments, Inc. v. Director, Division of Taxation,** 134 N.J. Super. 550 (App. Div., 1975).

Corporation Business Tax—Nominee Titleholder—East Brunswick Developers Inc. v. State of New Jersey, Department of The Treasury, Director, Division of Taxation, (App. Div. 1978) (unreported). The Appellate Division affirmed the Division of Tax Appeals and held that a corporation which was merely the owner record or nominee titleholder of an apartment house must include the value thereof in computing the net worth under the Corporation Business Tax Act, N.J.S.A. 54:10A-1, et seq. The opinion was based on the holding of **Somerset Apartments Inc. v. Director, Division of Taxation,** 134 N.J. Super. 550 (App. Div. 1975).

Corporation Business Tax—Sales & Use Tax—Appeal from Final Determination Must Be Filed Within Statutory Period—Elm Radio and Television, Inc. v. Director, Division of Taxation, Division of Tax Appeals, July 26, 1979. The Division of Tax Appeals granted summary judgment to the respondent and dismissed the petitioner's appeal as being out of time. The petitioner had filed an appeal from a final determination of an assessment for corporation business tax and sale and use taxes beyond the three month statutory period. The Court held that the legal issue involved is identical to the issue presented in the case of **Vicoa, Inc. v. Director, Division of Taxation,** 166 N.J. Super. 496 (App. Div. 1979) where the Appellate Division held that an appeal must be filed within three months from the final determination as provided in the statute. The New Jersey Sales and Use Tax Act, at N.J.S.A. 54:32B-21(a), and the Corporation Business Tax Act, at N.J.S.A. 54:10A-19.2(a) mandate that appeals from a final determination rendered by the Division of Taxation be filed within three months.

Corporation Business Tax—Investment Company—Foster Estates, Inc. v. Director, Division of Taxation, Division of Tax Appeals, October 25, 1978. The Division of Tax Appeals held that the "business" of the petitioner was that of an investment company in 1973 and that it was entitled to the preferential treatment accorded under N.J.S.A. 54:10A-4(f)) despite the fact that more than 10% of the petitioner's income for the year 1973 was a capital gain from the sale of real estate. The court interpreted the word "business" to mean the activities in which the corporation is engaged, and it concluded that in the year 1973 for the first time the business of this corporation was holding, investing and reinvesting in the type of securities specified in the statute. A judgment was entered for the payments of petitioner's refund claim and for the vacation of any additional assessments. The Director, Division of Taxation has appealed the above determination to the Superior Court, Appellate Division.

Corporation Business Tax—Error in Authorization of Additional Shares—General Trading Company, Inc. v. Director of Division of Taxation, (App. Div., 1979) (unreported). The Appellate Division affirmed the Division of Tax Appeals and held that the taxpayer corporation was not subject to an additional assessment (based on an alternative minimum tax on authorized capital stock) resulting from an erroneous restatement of the certificate of incorporation to permit an authorization of ten million shares which was filed with the Secretary of State on the day its 1968 fiscal year ended on April 30, 1969. The Division of Taxation was immediately notified to correct the amount of the authorization to 100,000 shares upon discovery of the error. The Appellate Division affirmed the action below to the effect that said Division had authority to correct the error in the tax return. The court held that the error in this case constituted inadvertence and excusable neglect and the additional assessment plus interest imposed by the Division of Taxation was set aside. Petition by the Director of the Division of Taxation for certification to the Supreme Court was granted 81 N.J. 612 (1979).

Corporation Business Tax—Nominee Titleholer—Reportable Assets—Linden Hill Apts. and Interstate Holding Corp. v. Director, Division of Taxation, (App. Div. 1979) (unreported). The issue of whether real property held as nominee must be included in the net worth of a corporation for purposes of the Corporation Business Tax, N.J.S.A. 54:10A-1; et seq. was reviewed. The Appellate Division held that property so held was includable in a corporation's net worth, relying on the case of **Somerset Apts., Inc. v. Glaser,** 134 N.J. Super. 550 (App. Div. 1975). Petition for certification denied, 79 N.J. 500 (1979).

Corporation Business Tax—Nominee Titleholder—SHV, Inc. v. Director, Division of Taxation, (App. Div., 1978) (unreported). The Appellate Division affirmed the Division of Tax Appeals and held that a corporation which was merely the owner of record or nominee titleholder of an apartment house must include the value thereof in computing the net worth under the Corporation Business Tax Act, N.J.S.A. 54:10A-1, et seq. The opinion was based on the holding of **Somerset Apartments, Inc. v. Director, Division of Taxation,** 134 N.J. Super. 550 (App. Div., 1975).

Corporation Business Tax—Time for An Appeal From a Final Assessment of Tax is the Three Months Provision of N.J.S.A. 54:10A-19.2(a)—Vicoa, Inc. v. Director, Division of Taxation, 166 N.J. Super. 496 (App. Div., 1979). The Appellate Division affirmed the judgment of the Division of Tax Appeals which held that the time to appeal from a final assessment of the Corporation Business Tax to the Division of Tax Appeals is governed by N.J.S.A 54:10A-19.2(a) which provides for an appeal to be filed with the Division of Tax Appeals within 3 months after any decision, order, finding, assessment or action of the Director. It was held that the refund provision in the State Tax Uniform Procedure Law N.J.S.A. 54:48-1 et seq. applies only in those cases in which the Director of the Division of Taxation has not made a determination. N.J.S.A. 54:49-14 provides for the filing by a taxpayer of a claim for refund within two years after payment of any original or additional tax assessed against him, unless a shorter limit is fixed by the law imposing the tax. The Court stated that general principles of statutory construction suggest that the later enacted appeal procedure outlined in N.J.S.A. 54:10A-19.2(a) (L1974, c.50) shall prevail over the more general refund procedure found in N.J.S.A. 54:49-14, (L 1936, c. 263). It was also stated that where there is any conflict between a general and specific statute covering a subject in a more minute and definite way the latter will prevail over the former and will be considered an exception to the general statute. The appellant taxpayer contended that the two statutory provisions give the taxpayer two options after the Director of the Division of Taxation has made a corporate business tax determination: (1) not to pay the tax and file a petition of appeal within 90 days; or (2) pay the tax, file a claim for refund, and then, if the claim for refund is rejected by the Director of the Division of Taxation, file a petition of appeal within 90 days of the refund rejection. The Court rejected the appellant's contentions and held that an appeal from a final determination by the Director of the Division of Taxation must be made within the three month appeal period. The appellant in this case had not filed within the three month period and therefore was held to be out of time.

EMERGENCY TRANSPORTATION TAX

Emergency Transportation Tax—Constitutionality Upheld—John Salorio, et al. v. Sidney Glaser, Director of the Division of Taxation, (Chanc. Div., Oct. 24, 1978) (unreported). The Chancery Division of the Superior Court upheld the constitutionality of the Emergency Transportation Tax Act (N.J.S.A. 54:8a-1 et seq.) and ruled that the statute was not in violation of the privileges and immunities clause or the equal protection clause of the United States Constitution. The court held that there were differences between the New Jersey statute and the New Hampshire commuter tax imposed upon nonresidents which had been declared unconstitutional in **Austin v. New Hampshire,** 420 U.S. 656 (1975). In the New Jersey case, the court found that there existed a transportation crisis between the states of New York and New Jersey. The purposes expressed in the New Jersey statute to alleviate transportation problems encountered by interstate commuters, and the utilization and allocation of the funds collected under the challenged tax are valid and bear a direct reltionship to the crisis referred to. The **Austin** case is not identical to the situation here. Nothing in **Austin** indicates any reason for the enactment of the New Hampshire statute other than to raise general revenue. The New Jersey statute dedicates the use of the revenues collected in its Act to the transportation fund. The purpose of the New Jersey Act is the alleviation of the commuter problem. Thus, a direct benefit is intended to insure to New York commuters such as the plaintiffs. In addition, the two sovereign states entered into a compact in 1962 whereby they agreed on a taxing method which would govern commuters. Certain credits to be given to residents of the respective states saw to it that they did not pay anything extra by virtue of working in the other state. As a result of the 1962 accord between the two states and the actions and inactions of the parties thereafter, there was a reciprocal understanding, compact or the like between the legislative and executive branches of the two states. The **Austin** cause did not contemplate such a compact or reciprocal understanding whereby the citizens of two states were not financially affected.

The court concluded that the New Jersey Act is distinguishable from that before the court in the **Austin** case. The specific purpose of the New Jersey legislation is a valid one and the New Jersey Act is constitutional. The Act contains internal safeguards to protect the individual rights of the New York commuters.

An Appeal from this decision will be taken by the plaintiffs. The case was certified directly to the Supreme Court on May 15, 1979.

FINANCIAL BUSINESS TAX

Financial Business Tax—Providing of Credit and Collection Services to Member Subsidiaries Not Subject to Financial Business Tax—Territory Finance Company v. Director, Division of Taxation, (App. Div., 1979) (unreported). The Appellate Division affirmed the judgment of the Division of Tax Appeals and held that there was sufficient credible evidence to find that petitioner was not subject to the provisions of the Financial Business Tax Law (N.J.S.A. 54:10B-3). The Appellate Court also held that the petitioner was not entitled to interest on the refund of taxes ordered for the years 1971 and 1972 since there is no statutory authority for its allowance under N.J.S.A. 54:10B-1 et seq. Petition for certification to the New Jersey Supreme Court was denied June 26, 1979.

NEW JERSEY GROSS INCOME TAX

New Jersey Gross Income Tax—Employee Outside Salesman under Statute Not Permitted to Deduct Business Expenses—Anthony Domenick v. Director, Division of Taxation, Division of Tax Appeals affirmed the Director of the Division of Taxation in denying a refund claim to petitioner for business expenses incurred by him as an outside salesman. The court said that the statute differentiates between a salesman who is an employer and a self-employed outside salesman. Under N.J.S.A. 54A:5-1(b) a self-employed salesman is taxable on his net income after the deduction of his own expenses of doing business. The court indicated that it is without the power to determine the constitutionality of the provisions in the law. The court refused to follow the case of **Commonwealth v. Staley,** 381 A.2d 1280 (Sup. Ct.—Pennsylvania 1978) which it found influential but not conclusive.

GROSS INCOME TAX

Gross Income Tax—High Court Affirms Bar of New Jersey Private School Deduction—Public Funds for Public Schools of New Jersey, et al. v. Byrne, et al., U.S. Supreme Court, 47 LW 3769, May 29, 1979. The U. S. Supreme Court summarily affirmed a decision of the U. S. Court of Appeals, Third Circuit (Public Funds for Public Schools of New Jersey, et al. v. Byrne, et al.), which held that the $1000 gross (personal) income tax deduction allowed taxpayers for each dependent child attending a nonpublic elementary or secondary school is unconstitutional. The lower court ruled that the deduction had the direct effect of aiding religion in violation of the First Amendment of the U. S. Constitution.

HOMESTEAD REBATE ACT TAX

Homestead Rebate Act—Constitutionality Upheld—Rebate Applies Only to Principal Residence—Harry J. Rubin and Margaret C. Rubin v. Sidney Glaser, Director, Division of Taxation, et al., 166 N.J. Super. 258 (App. Div., 1979). The Appellate Division affirmed the judgment of the Division of Tax Appeals and held that the Homestead Rebate Act does not apply to the New Jersey vacation home of a nonresident. It was held that the real property must be the taxpayer's principal residence. Eligibility for a homestead rebate is based on a person's principal residence. It is impossible for one maintaining a vacation home whether a resident, nonresident, or an apartment dweller to qualify for a homestead rebate. The court held that the Homestead Rebate Act did not violate the Privileges and Immunities Clause and Equal Protection Clause of the United States Constitution and did not violate the authority conferred by Art. VIII, Section 1, par. 5 of the New Jersey Constitution. The Court said that the legislative classification of residential property into homestead and nonhomestead property, homes used as a family's principal residence as against those used for other less essential purposes, is a legitimate one for allocating tax burdens. Appeal to the New Jersey Supreme Court was filed March 6, 1979.

Homestead Rebate Act—Denial of Application for Rebate Where Filed After the Deadline Date—Joseph M. Smith v. Director, Division of Taxation, Division of Tax Appeals, February 1, 1979. The Division of Tax Appeals upheld the Director of the Division of Taxation in his refusal to accept petitioner's application for a tax rebate under the Homestead Rebate Act where it is filed beyond the deadline date. The Director of the Division of Taxation twice extended the deadline date for filing application for the 1978 homestead tax rebate. Although the Act provides for the filing of an application for a homestead rebate, nowhere in the Act is there a requirement that the Director must mail to each qualifying individual a homestead rebate form. Petitioner cannot claim as a justification for late filing that no rebate form was received in the mail. The Court held that unless the filing deadline is extended there is no authority to reverse the Director's refusal to accept petitioner's late application for a 1978 homestead rebate.

INHERITANCE TAX

Inheritance Tax—Resulting Trust—In the Matter of the Estate of Anna Rauch, Deceased, (App. Div., 1979) (unreported). The Appellate Division remanded this case for adjustment of the transfer inheritance tax in accordance with its decision. The court held a resulting trust came into existence in favor of the appellant who had paid over half of the purchase price of the home. The interest of the payer is proportionate to the percentage of the purchase price paid and there is a resulting trust in favor of the one paying the purchase price of property transferred to another, unless it is shown that the one paying the purchase price did not so intend. There is nothing in this case to show any contrary intention. The court also held that the fact that the mortgage was dated two days after the deed does not defeat the resulting trust in favor of the appellant. The court said there is no illegality of purpose in appellant making her claim. It was not the creditors of the beneficiary of the trust whose rights were intended to be affected, but rather only creditors of the beneficiary's spouse.

Inheritance Tax—Widow Denied Reduction of Market Value for Transfer Inheritance Tax Purposes of Federal Income Tax Paid on Pension Provided by Decedent's Employer—In re Estate of Romnes, 79 N.J. 139 (1979). The New Jersey Supreme Court affirmed the Appellate Division in the denial of the executor's claim of the right to take as a reduction for Transfer Inheritance Tax purposes from the market value of a Survivors Annuity provided by decedent's employer, the Federal income taxes the widow would be required to pay on her annual receipt of the annuity payments. The court stated that objectively determined clear market value is the proper measure of the beneficial interest subject to the Transfer Inheritance Tax, and neither the hypothetical seller nor the hypothetical buyer would have any interest at all in the widow's prospective tax liability of her annuity.

Inheritance Tax—Appropriation Required for Payment of Portion of Inheritance Tax Collections to Counties—Andrew M. Smith, Jr. v. Clifford Goldman, et al., 159 N.J. Super. 297 (App. Div., 1978) The Appellate Division held that the direction of statute (N.J.S.A. 54:33-10) to pay each county a percentage of Transfer Inheritance Taxes collected is not self-executory and such payments need not be made without an appropriation by the Legislature. Any expenditure of monies from the State Treasury is forbidden except to satisfy an appropriation specifically enacted by the Legislature (Const. 1947, Art. VIII, subsection II, pars. 2, 3.) Courts are without power to order the Legislature to appropriate money or to order the Governor to approve an appropriation if one were made. (Const. 1947, Art. III, par. 1.) Such an order would be an intrusion upon the legislative and executive authorities in violation of the doctrine of separation of powers.

Inheritance Tax—Change of Domicile to New Jersey—In the Matter of Theodore Swertlow, a/k/a Isidore Swertlow, deceased, Tauba Horowitz, Executrix of the Estate of Theodore Swertlow v. State of New Jersey, 168 N.J. Super. 89 (App. Div., 1979). The Appellate Division affirmed the determination of the Inheritance Tax Bureau that the decedent was a domiciliary of New Jersey at the time of his death and therefore his estate is liable for the New Jersey Inheritance Tax. Decedent had lived in New York until 1973, then moved to a rest home in New Jersey and subsequently to Miriam Apartments operated by the Daughters of Miriam Association in Clifton, New Jersey. He moved his account to a New Jersey bank and opened a safe deposit box. Decedent owned no real property in New York. The deceased's brother had brought a conservatorship proceeding in New York to care for decedent's New York property but the New York court did not declare decedent judicially incompetent. The court held that the New Jersey Inheritance Tax hearing officer had authority to inquire whether the decedent's mental condition had improved since the New York proceedings and whether he had changed his domicile to New Jersey. It said that a sister state may decide whether incompetency continues despite a determination of incompetence made in another state. The second state, if the facts so warrant, may decide that a person adjudged an incompetent in another state nevertheless has the capacity to change his domicile. The issue of domicile can not be relitigated between the parties to the action in the other state but parties not involved in the original proceedings are not foreclosed by the full faith and credit clause from thereafter litigating the question of jurisdiction. Since New Jersey was not a party to the New York proceeding, the question of jurisdiction could be relitigated in New Jersey and full faith and credit does not require enforcement of the earlier decision. While the court did not agree that the evidence disclosed improvement in decedent's condition between the time of the New York and New Jersey decisions, there was sufficient evidence to uphold the conclusion that decedent was competent to change his domicile at the time he moved to New Jersey. The decision of the hearing officer was, therefore, affirmed.

LOCAL PROPERTY TAX

Local Property Tax—Payment of Taxes by Hearing Date Satisfies Statute—Bay Avenue Corporation v. City of Newark, Division of Tax Appeals, December 7, 1978. The Division of Tax Appeals held that the payment of at least 90 percent of the real property taxes by the date of hearing satisfied the statute requirement for payment of taxes for the property on appeal. The parties stipulated that there was no common level of assessment in the City of Newark and consequently a judgment was entered at the State Director's Ratio applied to the finding of true value. This resulted in a dismissal of the appeal from the assessment on one of the lots involved and an affirming of the action of the County Board therein. An assessed value of $69,700 was found for the other lot in issue.

Local Property Tax—Cranes Held to be Tangible Business Personal Property—City of Bayonne v. Port Jersey Corporation and Global Terminal and Container Services, Inc., 79 N.J. 367 (1979). The New Jersey Supreme Court reversed the Appellate Division and reinstated the judgment of the Division of Tax Appeals and held that three cranes weighing approximately 500 tons, set on wheels that run along a pair of rails 50 feet apart for a distance of 1800 feet are tangible personal property and should be assessed as such for the years 1972 and 1973.

The Business Personal Property Tax Act (N.J.S.A. 54:11A-1, et seq.), adopted in 1966, which imposes a tax upon tangible personal property used or held for use in business (acquired prior to January 1, 1977) contained an exclusion from the tax at N.J.S.A. 54:11A-2 of goods and chattels so affixed to real property as to become part thereof and not to be serverable or removable without material injury thereto. The Court held that the exclusion provided for in the law applied only to those chattels, the removal of which will do irreparable or serious physical injury or damage to the freehold. The Court said that in adopting the Business Personal Property Tax Act in 1966, the Legislature did not intend to reinstate the institutional doctrine which it rejected in 1961 upon adoption of the Uniform Commercial Code of 1961. Under the institutional doctrine, which was unique to New Jersey, the inquiry as to whether property was serverable without material injury to the freehold was to be determined not by a test of physical injury, but rather by a test of functional or economic injury. The Court found that the cranes were not permanently affixed to the ground or building and were removable without material physical injury to the freehold and should be taxed as tangible personal property used in business.

Local Property Tax—Mobile Home Held to be Taxable as Real Property—John Bell and Florence Bell v. City of Corbin City, 164 N.J. Super. 21 (App. Div., 1978). The Appellate Division reversed the Division of Tax Appeals and held that the mobile home was intended as a permanent accession to the freehold and is taxable as real estate. The Court held that the case was distinguishable from the case of **Manhatten Trailer Ct. v. Twp. of N. Bergen,** 104 N.J. Super. 405 (App. Div. 1969) where a mobile home was held to be taxable as tangible personal property. In the case in issue the land was owned by the taxpayer (Bells) and not by the operators of the trailer park, there was a difference in the way the mobile home was connected to the land, the way the utilities were connected by a direct line, and in addition there was an intention to remain on the land permanently for the foreseeable future. The Court in referring to the tests which have been established to determine when a movable chattel loses its character as personalty and becomes a fixture and thus part of the realty put emphasis on the intention in the placement of the structure on the land as the dominant factor. The Court concluded considering all the evidence, the taxpayers intended that their mobile home was to be a permanent accession to the freehold and, therefore, was taxable as real estate.

Local Property Tax—Exempt County Property Used For Public Purposes—County of Bergen v. Borough of Paramus and Preston O'Toole, Tax Collector/Treasurer of the Borough of Paramus, 79 N.J. 302 (1979). The New Jersey Supreme Court vacated the judgment of the Appellate Court and held that the exemption from taxation of county property used for public purposes applied to idle land awaiting application to public purposes within a definitive reasonable length of time. The court agreed with the Appellate Division that N.J.S.A. 54:4-5, the rebate provision to municipalities for land occupied by state or county institutions and N.J.S.A. 54:5-3.3 the tax exempt provisions for county property used for public purposes, must be read together. However, the court disagreed with the factual application of when land is used for public purposes. The court said that to interpret the word "use" to mean only actual use would be unrealistic and that the legislative intent was to include a present intent to devote the property to a public use within a reasonable length of time. The judgment of the Appellate Division denying the tax exemption for the land used for public purposes was reversed and the matter remanded with directions to enter an order transferring the matter to the Division of Tax Appeals. Although neither party raised the issue, the Supreme Court reaffirmed that the principle of exhausting administrative remedies should have been followed. An appeal asserting that an exemption has been wrongfully denied should commence with the County Board of Taxation. Although the court questioned why this was not done in this case, it decided the case on the substantive issues.

Local Property Tax—Valuation—Bostian et al v. Franklin State Bank (App. Div., 1979) (unreported). The Appellate Division affirmed the determination as to increased valuation of the real property in issue. The court, however, remanded the case back to the Division of Tax Appeals to obtain 1. either a reasoned factual statement from the judge below for disallowing physical depreciation or, in the event he elects to modify his determination in this respect, a statement as to the amount of depreciation allowed; 2. complete findings and conclusions relative to the issue of functional obsolescence; and 3. findings and conclusions as to whether certain equipment forms part of the realty and should be included in the assessor's determination of value.

The court said that clearly, the judge of the Division of Tax Appeals was not obliged as a matter of law to base his determination of true value on the building's actual construction costs; in light of the township assessor's testimony as to the bank building's economic obsolescence, the determination as to true value is well grounded in substantial credible evidence.

Local Property Tax—Farmland Assessment—Solomon and Rachel Broza v. Township of Jackson, Division of Tax Appeals, January 4, 1979. The Division of Tax Appeals held that the taxpayer was entitled to a farmland assessment for the tax year 1976 on 17 acres of land which are woodland and which are part of 28 acres of which 10 acres have been qualified for farmland assessment by the township. A farmland assessment was granted for the entire property, upon which the taxpayers maintained a farm, from 1971 through 1975. The statutory income requirement of 50¢ per acre above the 5 acres for the woodland during the two year period immediately preceding the tax year in issue were met. The Court held that the special farmland assessment tax treatment is not limited to that part of the tract shown to be used for agricultural purposes—i.e., only the fertile or cultivated area of the farm. Woodland, wet areas and other acreage having a marginal value for agricultural or horticultural use may also be given such tax advantage as long as it is part of, appurtenant to, or reasonably required for the purpose of maintaining the land actually devoted to farm use, particularly where it has been part of the farm for a number of years. The Court found that in the present case no portion of the land was used for any purpose other than farming, and the woodland areas have been part of the farm, and considered as such, for many years. It was found that petitioners satisfied the statutory requirements to qualify for the farmland exemption for the entire tract of 28 acres. A judgment was entered setting aside the judgment of the Ocean County Board of Taxation, and the farmland exemption was granted to the petitioners for the entire tract of 28 acres.

Local Property Tax—Farmland Assessment—Adolphus Busch and Key Dynamics v. The Township of Washington, Division of Tax Appeals, February 1, 1979. The Division of Tax Appeals denied a farmland assessment on the petitioner's land for the tax year 1973. The land was puchased out of a larger tract of farmland and was continued as farmland by the former owner. He continued in prior years to file one application for the farmland assessment on all acreage. In 1972 the assessor divided the land into two parcels reflecting the actual ownership thereof. For 1972, applications for both parcels were signed by the petitioner but in 1973 the former owner filed for his own land only and no one filed an application for the farmland assessment for petitioner's land. The court found there was nothing in the facts to relieve the taxpayer of the responsibility for filing an application for the farmland assessment. The court took notice that there was no application filed for the farmland assessment for the year 1973. The tax assessor has long since closed the tax rolls for the tax year 1973 and there would be prejudice to the municipality to allow a farmland assessment in this case. The court therefore denied the farmland assessment on the parcel of land involved and affirmed the assessment of the municipality for 1973 on the land.

Local Property Tax—Land Necessary for the Fair Enjoyment of Boy Scouts' Camp Building Not to Exceed Five Acres—Exempt From Real Property Taxes—Camp Alpine of Greater New York Councils, B.S.A., A New Jersey Corporation v. Borough of Alpine, Division of Tax Appeals, December 7, 1978. The Division of Tax Appeals held that the total acreage of the Boy Scouts' Camp is necessary for the full enjoyment of the premises and is thus entitled to be exempt from real property taxation. Under N.J.S.A. 54:4-3.6 in addition to the buildings, the land necessary for the fair enjoyment of the buildings devoted to the designated purposes, not exceeding five acres per building is entitled to exemption from real property taxation. It was held that lean-tos and washrooms are structures or buildings necessary to the achievement of the purposes of the charitable organization, (a Boy Scouts camp) in its use of the particular site and are entitled to consideration on the application of the five acre formula. The Court granted an exemption from taxation for the total acreage of the camp.

Local Property Tax—Exempt Property—Borough of Caldwell, et al., v. Township of West Milford, Division of Tax Appeals, October 5, 1978. It was held that vacant land in the Township of West Milford owned by the municipalities of Caldwell, Fairfield, North Caldwell and West Caldwell was not entitled to an exemption from real property taxes for the years in question. An exemption was claimed under N.J.S.A. 54:4-3.3 since the land was for recreation purposes use and therefore, was public property held for public use. The court stated that it could not conceive that the Legislature anticipated or expected this statute to be used in this fashion. It was held that the request for exemption by the petitioners does not fall within the purview of N.J.S.A. 54:4-3.3.

Local Property Tax—Farmland Assessment—Emma B. Cooper v. Township of Hillsborough, (App. Div., 1978) (unreported). The Appellate Division reversed the Division of Tax Appeals and denied a farmland assessment for the tax year 1973 on real property in the Township of Hillsborough. Under the statute, application for the farmland assessment must be filed by August 1 of the year immediately preceding the tax year (N.J.S.A. 54:4-23.6). In this case, no application for a farmland assessment had been filed by August 1, 1972, the year immediately preceding the tax year.

Local Property Tax—Farmland Assessment—Woodlands—South Gate Associates v. Borough of Kinnelon, Borough of Kinnelon v. South Gate Associates, Division of Tax Appeals, December 7, 1978. The Division of Tax Appeals denied a farmland assessment as woodland on the land in question for the tax year 1974, but granted the farmland assessment to the land for the tax year 1975. It was only during 1973 that a contract was entered into to improve the quality and quantity and value of the trees. For the year 1974, the land was not actively devoted to an agricultural or horticultural use prior to 1973 and, therefore, the income requirements for the two years immediately preceding 1974 could not be satisfied. It was also held that a late notice of disallowance, for the tax year 1974, of a claim for the farmland assessment did not result in an automatic grant of such status in the absence of evidence that the delay had prejudiced the taxpayer. The Court also said that the previously qualified farmland property is excluded from the Freeze Act. The Court held that for the year 1975 the land in question was entitled to the farmland assessment since the land was actively devoted to an agricultural or horitcultural use for the years 1973 and 1974; the two years immediately preceding the tax year in question, 1975; and that for each of those immediately preceding two years the statutory income requirements were met. The Court also held that the $500 was not required to be realized from the first five acres, but rather that the five acre limitation was part of a formula to be applied to the entire tract. The Court also found that the farmland assessments applied to forest land and vacant woodland actively devoted to agricultural or horticultural use. To obtain the farmland valuation the trees or forestry products did not have to be part of a farm or of a nursery operation. The Court, therefore, denied the farmland assessment to the land in question for the tax year 1974 but granted the farmland assessment to the land for the tax year 1975.

Local Property Tax—Conscientious Objectors Not Entitled to Veteran Tax Deduction—Emerson L. Darnell v. Township of Moorestown and Director, Division of Taxation, (App. Div., 1979) (unreported). The Appellate Division affirmed the judgment of the Division of Tax Appeals and held that the appellant taxpayer who was in civilian service during World War II was not a veteran as defined in N.J.S.A. 54:4-8.10(h) and therefore did not qualify for the veteran's property tax deduction for his home. The Court said that the tax deduction applies only to military veterans in active service during the time of war in any branch of the armed services but does not apply to conscientious war objectors who were World War II civilian draftees. The Court held that the granting of the $50 tax deduction to war veterans of the Armed Forced does not discriminate against the appellant taxpayer on religious grounds under Art. I of the New Jersey Constitution and under the Fourteenth and First Amendments to the United States Constitution, since the classification contained in the statute rests upon a rational basis related to relevant public policy considerations. The Court also said that the denial of the $50 annual exemption to the appellant is only an incidental burden on the exercise of his religious freedom. The Court also pointed out that the personal disruption caused by military service was quantitatively and qualitatively greater than that caused by the alternative civilian service. Accordingly, the judgment of the Division of Tax Appeals denying the veteran's deduction for appellant's residence was affirmed. Petition for certification to the Supreme Court has been filed by the plaintiff.

Local Property Tax—Farmland Assessment—Township of Delran v. Herman Starke, Division of Tax Appeals, July 6, 1978. The Division of Tax Appeals reversed the judgment of the Burlington County Board of Taxation and held that the taxpayer should be denied a farmland assessment for the year 1972 because of failure to file an application for that year. The eligibility of land for the farmland assessment depends upon the taxpayer's satisfying all of the qualifications set forth in the Act which include the filing of an application by August 1 of the pre-tax year.

Local Property Tax—Valuation—George Eckardt and/or Franklin Township Taxpayers Association, Inc., Petitioners-Respondents, v. Sisler Enterprises, Respondent-Appellants, and Township of Franklin, Respondent, (App. Div., 1979) (unreported). The Appellate Division affirmed the Division of Tax Appeals in the valuation of the parcel in question. The Division of Tax Appeals accepted the opinion of valuation as calculated in the income approach appraisal by the real estate expert presented by petitioner. The Division of Tax Appeals departed from the real estate expert's opinion only as to the rental value of the apartment. Even if the lower court judge erred in the actual area of the rentable share, the error would be insignificant since the decision rested on the actual and not the economic rent, except as to the apartment. The Court also held that in this stage of the proceedings the contention by the appellant that the Division of Tax Appeals lacked jurisdiction to increase the land assessment is invalid and untimely, since the appeal before the Division of Tax Appeals was heard on the theory that the land value issue was viable. The Court affirmed the judgment of the Division of Tax Appeals since it was founded upon substantial credible evidence.

Local Property Tax—Valuation of Vacant Land in a Floodway Zone Affected by a Conservation Easement—Ernest B. Fincher, Robert R. Parsons v. Township of Bethlehem, County of Hunterdon, et al., Division of Tax Appeals, January 4, 1979. The Divsion of Tax Appeals determined that the vacant land in issue which was in a flooding zone and was subject to a conservation easement had no practical economic value. The Court, therefore, found the nominal value of the land to be $100.00 per acre for the tax years of 1975, 1976, and 1977.

Local Property Tax—Assessment of Wetlands—Joseph B. Forsyth v. Township of Lacey, 167 N.J. Super. 198 (App. Div., 1978). The Appellate Division reversed the judgment of the Division of Tax Appeals concerning local property assessments for the years 1974 and 1975 of certain vacant land of the taxpayer in the Township of Lacey. The vacant land included wetland. The Division of Tax Appeals on remand made no specific finding clearly required under the circumstances as to what part of the property was wetland and what part was high ground. It was also erroneously assumed that the Wetland and Coastal Area Facility Review Act's (N.J.S.A. 13:19-1 *et seq.*) restrictions represented a cloud on title and, accordingly, the Township had not submitted proof of value free of consideration of any cloud of title as required by the appliable statute and decisional law. In addition, the Division of Tax Appeals used as the best sale for comparative purposes a sale which the testimony showed was a sacrifice sale and as such was unusable in arriving at the true value of the property in issue.

Local Property Tax—Exempt Property—Township of Galloway v. Atlantic County Board of Freeholders, Division of Tax Appeals, October 5, 1978. The Division of Tax Appeals held that under the statute N.J.S.A. 54:4-3.3., for the exemption from real property tax to apply there must be not only public ownership of real property but also the use for public purposes. It was held that since the County had failed to prove any public use for the real property in question, it should have been assessed for the year 1975.

Local Property Tax—Assessment and Valuation of Reservoir Land—Hackensack Water Co. v. Borough of Old Tappan; Borough of Old Tappan v. Division of Tax Appeals, 77 N.J. 208 (1978). The state Supreme Court modified the judgment of the court below and held that reservoir land owned by the Hackensack Water Co. should be valued at the original cost of $670.00 per acre for assessment thereof. Real estate is defined as "land and buildings, but it does not include . . . reservoirs (except the lands upon which dams and reservoirs are situated are real estate) . . .". [N.J.S.A. 54:30A-50(b)] The land beneath the reservoir must be evaluated according to the criterion established generally for assessment of real property. The statutory test calls for an assessment of the land at its "full and fair value . . . at such price as . . . (the property) would sell for at a fair and bona fide sale by private contract . . .". [N.J.S.A. 54:4-23] A fair sale encompasses a transaction between "a buyer willing but not obliged to buy, and a seller willing but not obliged to sell." The court found that it was erroneous to assume that the highest and best use of the land was for residential use. Property valuation should have some relationship to reality, which in this case, is that the land is useful as a reservoir. Consideration should have been given to the fact that the actual highest and best use of the land was as a reservoir in conjunction with the operation of a utility water system. In arriving at the fair market value of the land the court took cognizance of the fact that the reservoir land was not readably saleable and thus comparable sales could not be examined. It was also not appropriate to capitalize income derived from the property. The public utility earnings were fixed by the Board of Public Utility Commissioners who in determining the rate base took into consideration the "original cost" of the reservoir land. It was held that where in the case of public utilities, it is not feasible to evaluate land by utilizing the standard criterion, other factors must be considered. Financial returns for the use of the property and its cost are two factors in fixing a fair price. In this case it was concluded that the original cost at least bears some relationship to the value of the reservoir land and it is appropriate to rely upon it in the absence of any other evidence to arrive at the fair value of the reservoir land. The court said that it would have been proper to consider, even under the unusual circumstances of this case, other factors such as the trending of costs incurred in acquiring the land and in preparing for its use as a reservoir. The only relevant evidence presented in this case was the original cost of the reservoir land per the company's books of $670.00 per acre. Accordingly, the assessed value of the land was fixed at $670.00 per acre. A dissenting opinion was filed in this case.

Local Property Tax—Exempt Property—Borough of Harvey Cedars v. Sisters of Charity of Saint Elizabeth, 163 N.J. Super. 564 (App. Div., 1978). The Appellate Division, in denying exemption to respondent's property, reversed the Division of Tax Appeals and remanded this matter back for further determination consistent with the Appellate Court's Opinion. The Division of Tax Appeals had granted tax exempt status for all the land and buildings of respondent, Sisters of Charity of Saint Elizabeth, in the Borough of Harvey Cedars, except for a three-acre parcel which was valued at $9,000. The Appellate Division found that the substantial use of the property was as a summer or vacation residence for the Sisters and others who do charitable work elsewhere and that exemption should be denied even though the property is also used in part for religious retreats. Exemption was only granted to the chapel and the land necessary for the fair enjoyment of the chapel. The court found that the statutory test (N.J.S.A. 54:4-3.6) of use exclusively for religious or charitable purposes was not met for any of the buildings except the chapel. The judgment of the Division of Tax Appeals was reversed and the matter was remanded back to the Division of Tax Appeals for a determination as to the amount of land necessary for the fair enjoyment of the chapel.

Local Property Tax—Property Acquired for a Thruway Project Which Did Not Materialize Held Tax Exempt for a Reasonable Time in Which to Dispose of the Property Before It Becomes Taxable—Township of Jackson v. New Jersey Highway Authority; New Jersey Highway Authority v. Township of Jackson, Division of Tax Appeals, January 4, 1979. The Division of Tax Appeals held that a thruway project undertaken by the New Jersey Highway Authority which failed to materialize shall be given reasonable time for the authority to dispose of the property before being placed on the tax rolls of the municipality. Under the statute, N.J.S.A. 27:12B-16, the land would have been tax exempt if the thruway project had been built. The Court held that upon the failure of the project to materialize, the Authority should be given a reasonable time to dispose of the property. Land not in public use and not intended for public use becomes taxable even when owned by bodies having a right to tax exemption with respect to property used for an appropriate purpose. It was held that in this case a reasonable time to dispose of the property should include the full year 1975; the year in which the Authority instituted its required proceedings for disposal of the property to the State of New Jersey and other State agencies, etc. The Court, therefore, held the subject property shall be tax exempt for the years 1974 and 1975 and taxable for the years 1976 and 1977 and directed a judgment be so entered.

Local Property Tax—Real Property Tax Exemption Denied for Religious Purposes—Township of Kingwood v. First Church of Divine Truth, Division of Tax Appeals, December 7, 1978. The Division of Tax Appeals reversed the Hunterdon County Tax Board and denied a tax exemption on the real property in question for use actually and exclusively for religious purposes. The owner of the property obtained credentials of ministry by payment of a fee to the Universal Life Church and then established the First Church of Divine Trust with about 40 adult members residing in various areas. The property was conveyed to the First Church of Divine Truth and occasional discussion meetings were held by relatively few people. There were no religious services conducted on the premises. The former owner, designated as the minister, resided on the premises. The Court held that the property was not entitled to a tax exemption since the test of actual and exclusive use for religious purposes was not met. Since this was the only congregation for the Church an exemption could not be granted on the basis of a dwelling for a clergyman who is a district superintendent of a religious association or corporation. As worthy as the motives may have been, it is not within the legislative intent to grant tax exemptions to every building used and occupied by those having personal religious convictions Property tax exemptions are based on the use to which the property itself is devoted and not on the status or vocation of its owners or occupants. Judgment was entered in favor of the municipality and the real property tax exemption was denied to the respondent's property.

Local Property Tax—Valuation of Islands—Abraham R. Klitzman v. Township of Ocean, Monmouth County, (App. Div., 1978) (unreported). The Appellate Division affirmed the valuation of the Division of Tax Appeals of islands in the Shrewsbury River. It was held that the weight to be accorded expert testimony is left to the reasonable judgment of the judge of the Division of Tax Appeals and his conclusions as to valuation will not be disturbed when found to be supported by substantial evidence.

Local Property Tax—Validation—Knollcroft Gardens, Inc. v. Borough of Fair Lawn, (App. Div., 1978) (unreported). The appellant municipality sought to reopen the issue of true value which in an earlier decision of another part of the Appellate Division was remanded for determination back to the Division of Tax Appeals because of discrimination (property was assessed at a substantially higher ratio of true value than the common level of assessments applied to other properties). The court held that the earlier decision of another part of the court, with respect to the Division of Tax Appeals determination of true value is the law of the case and is binding to the Appellate Court. However, the Appellate Division found no basis for the Division of Tax Appeal judge's use of an average weighted ratio of 50% when the actual average was slightly higher than 51.38%. The case was remanded back to the Division of Tax Appeals for the entry of an appropriate amended judgment. Petition for certification denied, 77 N.J. 493 (1978).

Local Property Tax—Mobile Homes Taxable as Real Property—Frederick Koester, et al. v. Hunterdon County Board of Taxation, 79 N.J. 381 (1979). The New Jersey Supreme Court affirmed the Appellate Division and held that mobile homes, located on land owned by Solitude Village, Inc., were dwellings in every sense of the word, that they were installed and completed in such a fashion that it was never intended, planned or expected that they would be moved and that they were so integrated with the land as to be considered as real estate and taxable as such within the meaning of the real estate statute (N.J.S.A. 54:4-1, et seq., N.J.S.A. 54:5-23, et seq.).

The court said that modern mobile homes, such as those at Solitude Village, should be distinguished from the early house trailers, which originated a half century ago, which were makeshift contraptions not fit for permanent human habitation. The modern homes not only have all the facilities of conventional homes, including sewage, water, lighting, heating and air conditioning, but also are more and more constructed to look like and be used as conventional homes. Since permanent homeowners, whether their homes be described as conventional or mobile, receive the same municipal services, they should equally bear their respective burdens of the local real property tax. The court also said that even though the mobile homes are on leased land and the mobile home owners have renewal options and also the privilege of removal, the mobile homes constitute land improvements taxable as real property while they remain at Solitude Village. The court also noted that while a municipality is not obliged to send separate tax bills to respective owners of the building and land, there is nothing precluding it from doing so without waiving the municipality's lien on the land and its improvements for the total assessed value of the parcel.

The court, accordingly, entered a judgment affirming the Appellate Division in its holding that the mobile homes at Solitude Village which are permanently attached are taxable as real property.

Local Property Tax—Tax Refund Denied Before Final Judgment—Lamitex, Inc., a/k/a DSC of Newark v. Borough of South Plainfield, Division of Tax Appeals, November 2, 1978. The Division of Tax Appeals held that the petitioner was not entitled to a refund of taxes under N.J.S.A. 54:3-27.2 as a result of a judgment of the Middlesex County Board of Taxation's reduction in taxes on the property in question. A motion for Summary Judgment by petitioner was denied. The court held that the refund to be paid, pursuant to N.J.S.A 54:3-27.2, within 50 days of the date of the judgment with interest at 8 per cent is not due, since the appeal from the county board judgment is pending before the Division of Tax Appeals, and a final judgment as contemplated by the Legislature has not been entered.

Local Property Tax—Failure to Pay 90% of Taxes Upon Appeal is Not Jurisdictional—LeCross Associates v. City Partners, Lac, Gerald Guterman, Jerry Steiner, Certified Management Corporation and Borough of Fort Lee, 168 N.J. Super. 96 (App. Div., 1979). The Appellate Division held that upon appeal from a real property tax assessment, the judgment of the County Board of Taxation is not void for lack of jurisdiction because of paintiff's failure to pay to the municipal tax collector 90% of the taxes originally assessed against it as required in N.J.S.A 54:3-27. In reviewing the statute and the accompanying statement the court said that the language clearly discloses a legislative intent to provide a mode of relief to municipalities from the financial hardship resulting from an interruption in the flow of tax revenues. The court also held that judgment of the County Board of Taxation does not become null and void for the purpose of determining the extent of the taxpayer's tax liability when an appeal is filed with the State Division of Tax Appeals. The court, therefore, affirmed the judgment of the County Board of Taxation reducing the assessment.

Local Property Tax—Real Estate Tax Exemption for Nursing Home—Lutheran Welfare Association v. Township of Dennis, Division of Tax Appeals, July 6, 1978. The Division of Tax Appeals granted a real estate tax exemption to petitioner on real property operated as a nursing home under the provisions of N.J.S.A. 54:4-3.6, in that both the purpose of the association and of the use of the property was for charitable, benevolent or religious purposes. The Court found that the activities of the petitioner come within the guidelines as set forth in the case of **Catholic Charities of the Diocese of Camden v. City of Pleasantville,** 109 N.J. Super. 475 (App. Div., 1970). Here the sole requirement for admission is medical need for the services of the home. Financial resources of the patient are not considered. The fees charged to patients are below the charges of other private or public nursing homes within the general area. The Association has only five full time paid employees. Their salaries are very modest. The Board of Trustees who manage the nursing home receive no income from the Association and operational expenses are paid by outside sources, such as charitable gifts, bequests and aid from Lutheran congregations.

Local Property Tax—Refund for Taxes Erroneously Paid—McShain, et al. v. Evesham Township, 163 N.J. Super. 522 (Law Div., 1978). The Law Division of the Superior Court held that the plaintiffs were entitled to a refund for taxes erroneously paid by them since 1958 on property not owned by them. The lot in question was owned by another taxpayer, but it was included in plaintiffs' tax bill because of a clerical error by the municipality. The Law Division held that although the municipality here was entitled to the taxes paid, albeit not from plaintiffs, the principle that it should bear the burden of unilateral clerical errors should still guide the construction of N.J.S.A. 54:4-54, under which a hearing is necessary only for the protection of third parties who may have acquired an intervening interest in the property; there is no reason to involve the taxpayer who paid by mistake—he is entitled to recovery in any event.

Local Property Tax—Farmland Assessment—Annette B. Morris v. Township of Stillwater, Division of Tax Appeals, July 27, 1979. The Division of Tax Appeals, in affirming the judgment of the Sussex County Board of Taxation, denied the petitioner the right to include additional acreage in a farmland assessment which was not included in the original application for the farmland assessment on the premises in issue. The Court held that when petitioner filed the application for the farmland assessment, respondent, the Township of Stillwater, accepted the application as true, and on that basis, the assessor made his assessment of value of the subject premises. Therefore, by strict application of the Farmland Assessment Act, N.J.S.A. 54:4-23.1 et seq., more particularly N.J.S.A 54:4-23.14, the petitioner's application for the farmland assessment on the additional acreage was denied. N.J.S.A. 54:4-23.14 provides: "A certification by the landowner that the facts set forth in the application are true. . . ."

Local Property Tax—Exclusion of FHA and VA Financed Sales Distorting the 1976 County Equalization Table—City of Newark v. Essex County Board of Taxation, Division of Tax Appeals, February 1, 1979. This case involves a finding by the Division of Tax Appeals pursuant to the instructions, in this matter, the Appellate Division in 155 N.J. Super. 586 (1978) with respect to the elimination from the 1976 County Equalization Table of FHA and VA financed sales as distorted sales with extraordinary costs from the sales ratio study. The Court was unimpressed with proposals to average the results of the sales ratio study; presumably on the theory that if the sale in question showed extraordinary costs above the average, this would be presumptively distorting. In reaching its conclusion in the case, the Court was influenced by two factors:

(1) The decision by the Appellate Division in **Newark v. Essex County Board of Taxation,** 138 N.J. Super 217 (1975), dealt with the 1974 Equalization Table of Essex County. The Appellate Division instructed the Division of Tax Appeals to enter a judgment for elimination of those sales which showed costs as a percentage of purchase price greatly in excess of two percent.

(2) Each one of the sales included in the study represents the judgment of the buyer and seller as to the value of the property and they have no magic formula to determine actual value of the property other than what the best educated appraiser might use to reach his conclusion. The variance between appraisers might be the expressed margin of error; costs falling outside the margin would be considered distorted.

The Division of Tax Appeals, therefore, found that where points paid on the mortgage or purchasers' closing costs are paid by the seller and they amount in the aggregate to more than two percent of the purchase price, the validity of the sale as an indication of market value is distorted and it should be eliminated from the equalization table. A judgment was entered eliminating the sales on which the points and closing costs paid by the seller aggregate more than two percent of the selling price.

Local Property Tax—Tax Exemption for Instrumentality of Municipality—New Jersey Institute of Technology v. City of Newark and Division of Tax Appeals. (App. Div., 1978) (unreported). The Appellate Division held that the New Jersey Institute of Technology, the Newark Technical School, the Newark College of Engineering and the New Jersey School of Architecture are instrumentalities of the municipality, the City of Newark, as part of its school district and, as the property of a local school district not used for private purposes, are granted a tax exemption under N.J.S.A. 54:4-3.3 on the real property owned by them. The court therefore, vacated the tax levies in question. The New Jersey Institute of Technology was organized pursuant to N.J.S.A. 18E:64E-1 et. seq. which provides for the initiation of such a school on certification of the board of education in any local school district that certain funds have been raised for the purpose, by voluntary contributions or by municipal taxation and appropriation. The court distinguished the New Jersey Institute of Technology from the six state colleges, county colleges and Rutgers, the state university, and stated that N.J.I.T. is not an instrumentality of the State.

Local Property Tax—Assessed Valuation—Ernest Santola, et al. v. Town of West Orange, (App. Div. 1978) (unreported)—The Appellate Division remanded this matter back to the Division of Tax Appeals for supplemental findings and conclusions. The Division of Tax Appeals had reduced the assessment for tax purposes of land owned by the taxpayers in the Town of West Orange. The reduction in assessed valuation was based on the testimony for the need for site development. In its findings the Division of Tax Appeals said that the cost of an access road was to be disregarded because of the excellent frontage enjoyed by the land. The Appellate Division held that if the cost of the access road is to be disregarded it should be deducted from the site development costs which the Division of Tax Appeals did not do. The Appellate Division rather than exercise its original jurisdiction R 2:10-5, and attempt to correct an obvious error, elected to remand the entire appeal back to the Division of Tax Appeals for reconsideration and for the preparation of supplemental findings of fact and conclusions of law.

Local Property Tax—Farmland Assessment—Elizabeth B. Singer v. Township of Stillwater, Division of Tax Appeals, January 4, 1979. The Division of Tax Appeals reversed the Morris County Tax Board and held that the subject lands qualified for and were entitled to a farmland assessment for the tax year 1974. The subject lands qualified for a farmland assessment from the inception of the Farmland Assessment Acts in 1964 through 1973 and from 1975 to date. The assessor had actively assisted the taxpayer in previous years as well as for the 1974 tax year in the preparation and filing of his farmland assessment application. The taxpayer in preparing the 1974 application which was dated July 27, 1973 classified 24 acres as cropland harvested, 20 acres as woodland devoted to agricultural and horticultural use, and 2 acres as land used in connection with the farmhouse. The assessor completed the application by inserting 50 acres as being used for woodland not devoted to agricultural or horticultural use, 52 acres as the total land not being devoted to farmland use, and 44 acres of the total acreage used in agricultural and horticultural purposes. The assessor then approved and filed the application. The taxpayer was uncertain whether the 50 acres should have been classified as cropland pastured or permanent pasture and relied on the assessor who had given his past assistance. There was no notice to the taxpayer of the manner in which the assessor completed the application. The Court followed the case of **Blair Academy v. Blairstown Township,** 95 N.J. Super. 583 (App. Div., 1967) and held that the property should be granted the farmland assessment for the tax year 1974. Even though not compelled to act, the assessor took it upon himself to complete the application in a manner inconsistent with the facts as he must have known them. He was aware of the full agricultural use of the land which was granted a farmland assessment in the succeeding year. The Court further held that the assessor did not fulfill his duty under N.J.S.A. 54:4-23.13b. which requires him to notify the farmland assessment applicant of the denial of the application and the reasons therefor on or before November 1 of the pre-tax year. Such action would have resolved the problem here and should have been done as required by statute. The Court also held that the denial of the application would defeat the very purposes for the adoption of the Farmland Assessment Act, which was to save the family farm and to provide economic relief by permitting a lower assessment for farmlands. A judgment was entered granting the farmland assessment for the subject lands for the tax year 1974.

Local Property Tax—Rollback Assessments—Township of South Brunswick v. County of Middlesex, (App. Div., 1978) (unreported). The Appellate Division affirmed the judgment of the Division of Tax Appeals in imposing roll-back assessments for the years 1973, 1974 and 1975 under the Farmland Assessment Act of 1964 on lands acquired by the County of Middlesex for park purposes. The decision in the following case was followed: **N.J. Turnpike Auth. v. Tp. of Washington,** 137 N.J. Super. 543 (App. Div. 1975), aff'd 73 N.J. 180 (1977), and **State v. Township of Washington,** 73 N.J. 182 (1977). Petition for certification denied, 78 N.J. 406 (1978).

Local Property Tax—Property Acquired by County Park Commission Exempt from Taxation in the Year of Acquisition—Township of Springfield v. Union County Park Commission, 163 N.J. Super 332 (Law Div., 1978). The Superior Court, Law Division, Union County, held that: (1) county park commission was not a "state agency" within meaning of statute providing that realty acquired by the state, state agency or authority created by the State is not exempt from taxation in the year of acquisition; (2) even if the county constitutes a state agency or authority the statute provides that in case of conflict with another statute providing for acquisition of realty the latter controls and specific statute confers on county park commissions the power to acquire realty and hold it free of taxation, and (3) absent express repealer or clear legislative intent to repeal, existing statute conferring on county park commission the power to acquire realty and hold it free of taxation was not superseded by the general taxation provisions of the later enactment.

Local Property Tax—Classification of Property as Real or Personal—Sunshine Biscuits, Inc. v. Borough of Sayreville, Division of Tax Appeals, April 5, 1979. The Division of Tax Appeals, upon a remand of this case from the Appellate Division, held that several large ovens, a conveyor system and several tanks were tangible personal property and should be assessed accordingly. The crane was disregarded since it had no significant value. The flour silos were held to be real property and taxable as such. The court followed the case of **Bayonne v. Port Jersey Corporation** (New Jersey Supreme Court, 1979) (unreported) which in reviewing the law of fixtures overruled the "institutional doctrine" in the differentiation of real and personal property, particularly in the application of the Business Personal Property Tax Act. The court said that this case vitiated **National Lead Co. v. Borough of Sayerville,** 132 N.J. Super.

30 (App. Div., 1975). The court said that the material injury test in N.J.S.A. 54:11A-2 means only those chattels the removal of which will do irreparable or serious physical injury or damage to the freehold. Whether chattels are permanently essential to the completeness of the structure or the use to which the structure is put is no longer legally significant. The court found that from the proofs in this case all the equipment except the flour silos are removable without irreparable or physical change to the freehold. Therefore, such equipment would not be fixtures but rather would be personal property. The cranes are without value and were disregarded. In arriving at the value of the flour silos to be added to the value of the real property previously determined the court accepted the testimony of the witness for the taxpayer. A judgment was entered accordingly for each of the years 1973, 1974 and 1975 involved.

Local Property Tax—Farmland Assessment—Woodlands—Urban Farms, Inc. v. Township of Wayne, 159 N.J. Super. 61 (App. Div., 1978). The Appellate Division affirmed the judgments of the Division of Tax Appeals insofar as they provide that the taxpayer's lands are entitled to the farmland assessment for the years 1972, 1973, and 1974 on land which is devoted to a full woodland operation. The judgments of the Division of Tax Appeals insofar as they value the land at $720 an acre were reversed and the matter remanded back to the Division of Tax Appeals for further hearing, findings of fact and determination of the value of the land in accordance with this opinion. The court held that: (1) evidence supported finding that land was devoted to agricultural use as defined under Farmland Assessment Act and that land was thereby entitled to farmland assessment; (2) Farmland Assessment Act did not, by providing that forestland may be entitled to farmland assessment, exceed scope and purpose of enabling constitutional amendment; (3) forestland owner's admitted intended use for land, development for industrial and residential use, was not to be considered in determining whether land was eligible for farmland assessment, and (4) action of Division of Tax Appeals in classifying forestland as "crop land harvested" and therefore valuing it at $720 per acre, the highest suggested valuation for farmland in the county, was error, in that only suggested valuations submitted were those for woodland and no other evidence or method of valuation was before Division to support its determination. Petition for certification denied, 78 N.J. 330 (1978).

Local Property Tax—County Equalization—Page 8 Formula—City of Vineland v. Cumberland County Board of Taxation, Division of Tax Appeals, July 19, 1979. The Division of Tax Appeals upheld the County Equalization Table for Cumberland County for the year of 1979 which fixed the ratio for the petitioner at 98.64% of aggregate true value. The Court held that the petitioner could not use the Page 8 formula changing the ratio assigned to it to 101.09%, since its reassessment program for the year 1979 was not general or comprehensive enough to constitute a reassessment of all the real property throughout the taxing district. The Court further held that the petitioner failed to prove that the Cumberland County Board of Taxation acted either capriciously, arbitrarily or unreasonably in reaching its determination.

Local Property Tax—Declaration of Blighted Area Requires Notice—Weehawken Environment Committee, Inc., et al. v. Township of Weehawken, et al., 161 N.J. Super. 381 (Law Div., 1978). The Law Division of the Superior Court held that municipal governing body's resolution finding that proposed project was an improvement made for the purpose of assisting clearance and redevelopment of blighted area in municipality and granting tax exempt status to private developer, which resolution was passed without municipality undertaking comprehensive investigation including public hearings and notice, was ultra vires and void. N.J.S.A. 55:16-18 requires a municipality to undertake a comprehensive investigation, which includes public hearings, before it may legally declare a condition of blight, or grant tax exempt status to a private corporation.

Local Property Tax—Farmland Assessment—Bess Wiesenfeld, Appellant v. Township of South Brunswick, Respondent, 166 N.J. Super. 90 (App. Div., 1979). The Appellate Division affirmed the Division of Tax Appeals in denying the farmland assessment on woodland which is on a parcel contiguous to land on which the appellants operated a farm. The Court held that the rationale in the case of **Township of Andover v. Kymer,** 140 N.J. Super. 399 (App. Div., 1976) is not applicable where as here there is contiguously owned, separately acquired woodland which has never functionally been part of the farm, which has not been integrated with it in any documentary manner and on which there have been undertaken independent commercial operations not conducted for the benefit of the farmer but as a completely separate business activity. The court held that where the woodland in question is not "part" of the farm within the rationale of **Township of Andover** above, it can, if contiguous to the farm, qualify for the farmland assessment only if proved to be both appurtenant thereto and reasonably required for its maintenance. No such proofs were submitted in this case. Judgment was entered affirming the Division of Tax Appeals in denying the farmland assessment on the land in question.

REALTY TRANSFER FEE TAX

Realty Transfer Fee Tax—Conveyance of Buildings and Improvements Without the Land is Subject to the Realty Transfer Fee—Pennjersey Properties, Inc. v. Edward J. Wolak, Register of Passaic County, et al., Division of Tax Appeals, held that a transfer of buildings and improvements without the land on which they are located is a conveyance of real property subject to the realty transfer fee. The realty transfer fee is imposed upon the recording of a deed "which purports to convey or transfer title to a freehold interest in any lands, tenements or other realty in this State by way of grant or bargain and sale thereof from the named grantor to the named grantee." The court said that whatever confusion arises from the word "tenements" is caused by its several meanings, and the precise intention of the Legislature is readily discovered by the three words which follow it in the statute, "or other realty." The court concluded that the word is used in its broad legal meaning of "everything of a permanent nature capable of being holden" (**Black's Law Dictionary** [Rev. 4th Ed]). In any event, the property sought to be conveyed in these cases is certainly included in the meaning of "other realty."

RETAIL GROSS RECEIPTS TAX

Retail Gross Receipts Tax—Cigarette Tax Properly Included in Distributor's Gross Receipts—C.I.C. Corporation v. Director, Division of Taxation, Division of Tax Appeals, October 5, 1978. The Division of Tax Appeals held that the cigarette tax is imposed by the State on the petitioner, a distributor of cigarettes, and not on the consumer. Therefore, the amount of such cigarette tax is properly included in the petitioner's gross receipts for taxation under the Retail Gross Receipts Tax Act. The Retail Gross Receipts Tax Act (R.S. 54:11C-1 et seq.) imposed a tax on gross receipts which were defined to mean and include "all receipts of whatsoever kind and in whatsoever form derived from retail store sales, without any deduction therefrom on account of any item of cost, expense or loss . . .". Petitioner is engaged in the retail vending machine business and has stipulated that it is a retail store as defined in the Retail Gross Receipts Tax Act.

The Retail Gross Receipts Tax was repealed effective January 1, 1977 by P.L. 1976, c. 81 (approved September 1, 1976).

Retail Gross Receipts Tax—Vending Machine Sales Subject to Retail Gross Receipts Tax—The Macke Company of Philadelphia v. Director, Division of Taxation, Division of Tax Appeals, December 7, 1978. The Division of Tax Appeals held that the gross receipts from vending machine sales are subject to the Retail Gross Receipts Tax for the years 1974, 1975 and 1976, because the petitioner's vending machine business (1) is not manufacturing; (2) is carried on at fixed locations in New Jersey; and (3) involves purchasing property and selling it to ultimate consumers and users. These are the three conditions of the definition of a retail store in the Act. (N.J.S.A. 54:11C-2(d)). The court also said that it was without power to reverse the action of the Director of the Division of Taxation in imposing penalties and interest upon the tax found to be due, unless it was convinced and found that there was an abuse of administrative discretion.

Retail Gross Receipts Tax—Receipts from Installing and Servicing Vending Machines Subject to Tax—Terminal Vending Company v. Director, Division of Taxation, Division of Tax Appeals, February 1, 1979. The Division of Tax Appeals held that the business of the petitioner of installing and servicing vending machines in the State, from which cigarettes, beverages and food products are sold, is subject to the New Jersey gross receipts tax. The Court based its conclusion on the case of **Macke Company of Philadelphia v. Director** (Docket No. M 978-77, decided November 29, 1978) for the reasons stated therein subjecting gross receipts from vending machine sales subject to the New Jersey gross receipts tax. The Court also refused to reverse the action of the Director in imposing penalties and interest upon the tax found to be due.

SALES TAX

Sales Tax—Automatic Vending Machine Sale of Prepared Food, Carbonated Soft Drinks, Confectionery and Candy—Automatic Merchandising Council of New Jersey v. Glaser, 166 N.J. Super. 411 (App. Div., 1979). The Appellate Division affirmed the judgment of the Division of Tax Appeals insofar as it held that the sale of food and drink products, such as milk, sandwiches and the like is not subject to tax when sold through coin-operated vending machines. The Court held that automatically vended food and drink products such as milk, sandwiches and the like, are not taxed under N.J.S.A. 54:32B-3(c). The latter section in the law imposes the tax on prepared foods. The Appellate Court reversed the Division of Tax Appeals insofar as it did not specifically consider automatically vended sales of carbonated soft drinks, candy and confectionery as being subject to the sales tax imposed by N.J.S.A. 54:32B-3(a) and surviving the exemption granted by N.J.S.A. 54:32B-8(b). The Court held that automatically vended carbonated soft drinks, candy and confectionery, are taxed by N.J.S.A. 54:32B-3(a) and by virtue of the exemption contained in N.J.S.A. 54:32B-8(i) can only be taxed when the retail sales price is more than 10 cents. Sale of prepared food and drink products, such as milk, sandwiches and the like which are within the intent of N.J.S.A. 54:32B-3(c) do not come within the purview of N.J.S.A. 54:32B-8(i). Only sales of tangible personal property under N.J.S.A. 54:32B-3(a) come within the exemption provided by N.J.S.A. 54:32B-8(i) for the sale of tangible personal property sold through coin-operated vending machines at 10 cents or less. The case was remanded back to the Division of Tax Appeals for action consistent with this opinion. Petition for certification denied, 81 N.J. 267 (1979).

Sales Tax-Vendor's Liability for Failure to Collect Tax on Sales of Trailers to Purchasers Who Wrongfully Claim Exemption for Nonresidency—Florida Motor Court v. Director, Division of Taxation, Division of Tax Appeals, October 5, 1978. The Division of Tax Appeals held that a vendor is not liable for failure to collect a sales tax on the sale of trailers (motor vehicles) where under N.J.S.A. 54:32B-10 an affidavit is obtained by use of the Form ST-10 wherein the purchaser at the time of the purchase stated he is a nonresident, had no permanent place of abode in New Jersey, is not engaged in carrying on in New Jersey any employment, trade, business or profession in which the motor vehicle will be used in New Jersey. Absent any showing of fraud, collusion or misrepresentation on the part of the vendor, the vendor cannot be held liable for an unlawful claim for exemption unless it can be shown that the vendor had actual or constructive notice of false evidence or of buyer's misstatement as of the time of the sale or prior to making physical delivery of the motor vehicle.

Sales and Use Tax—Use Tax On Matches Distributed With Cigarettes Purchased Through Vending Machines—The Macke Company of Philadelphia v. Director, Division of Taxation, Division of Tax Appeals, December 7, 1978. The Division of Tax Appeals upheld a use tax assessment attributable to the purchases of matches placed in and sold from cigarette vending machines. The Court held that the matches are not purchased for resale as such and are not sold as a component part of the cigarettes for the reasons stated in **Terminal Vending Company v. Director, Division of Taxation,** Division of Tax Appeals, December 7, 1978. The Court also held that the sales tax exemption on sales for less than ten cents could not be extended to the use tax under N.J.S.A. 54:32B-11(3).

Sales Tax—Storage Charges for Stock Certificates and Other Informational Documents Subject to Tax—Registrar & Transfer Company v. Director, Division of Taxation, 166 N.J. Super. 75 (App. Div., 1979). The Appellate Division reversed the judgment of the Division of Tax Appeals and held that the charges for the storage of stock certificates and other informational documents such as stock powers, corporate resolutions, assignment forms, affidavits, inheritance tax waivers, and voided stock certificates are subject to sales tax under N.J.S.A. 54:32B-3(b)(3). This section of the law imposes a tax on the charges for the storage of all tangible personal property not held for sale in the regular course of business. The Court held that the stock certificates and other informational documents were tangible personal property. The Court said that the act of storage is the service which is subject to the tax regardless of the purpose for which the customer seeks the storage service. The judgment of the Division of Tax Appeals was reversed and set aside and a judgment entered in favor of the Division of Taxation affirming the tax assessment of December 30, 1977 against Registrar. Petition for certification and cross-petition for certification denied 81 N.J. 63 (1979).

Sales and Use Tax—Use Tax Upheld on Matches Distributed With Cigarettes Purchased Through Vending Machines—Terminal Vending Company v. Director, Division of Taxation, Division of Tax Appeals, December 7, 1978. The Division of Tax Appeals upheld a use tax assessment imposed upon the purchaser of matches placed in and sold from cigarette vending machines. The Division of Tax Appeals held that the matches are not resold as such to the consumer and do not become a component part of a product produced for sale. The court concluded that the matches are given away with the cost being absorbed as a cost of doing business. The cigarettes are not produced by the petitioner and the package of matches, which is distributed simultaneously with the cigarettes, is in no way a component part of the product. The Court also denied petitioner's request for relief from the interest and penalties imposed by the Director of the Division of Taxation. It was held that the discretion to determine the imposition of penalties and interest lies entirely with the Director of the Division of Taxation and under the legislation (R.S. 54:49-11) any remission can only be accomplished if failure to pay the tax is explained to the Director's satisfaction. To reverse or modify the Director's determination would involve a finding of administrative abuse of discretion. There is nothing in the record to support such a conclusion.

Sales Tax—Service Charge is Not Taxable as an Admission Charge—Ticketron, Inc. v. Director, Division of Taxation, Division of Tax Appeals, April 5, 1979. The Division of Tax Appeals held that a service charge imposed by retail outlets of Ticketron which sell tickets of admission to sporting, theatrical or other entertainment events through use of "Remote Teminal Operators" connected to a computer, is not an admission charge subject to tax under N.J.S.A. 54:32B-3(e) (1) and that the service charge is not one of the enumerated services subject to tax under the New Jersey Sales and Use Tax Act.

Sales and Use Tax—Refund Claim Must be Made Within Statutory Period—Transamerica Computer Co. v. Director, Division of Taxation, Division of Tax Appeals, July 26, 1979. The Division of Tax Appeals granted respondent's motion for summary judgment to dismiss petitioner's complaint because its claim for erroneous payment of sales tax was not made within 2 years from the date of payment as required by N.J.S.A. 54:32B-20(a). The petitioner had purchased computer equipment which was temporarily stored in a warehouse in New Jersey prior to being leased and installed at sites in various locations along the East Coast. Sales tax payments were made to the vendor from April 1969 to August 1970 and a claim for refund was filed on May 23, 1973. The petitioner claimed that since there allegedly were no taxes due, it is entitled to a refund as a matter of right, therefore, there is no restriction as to the time within which it must file. The Court held that the payments were made by petitioner as sales tax payments and that under N.J.S.A. 54:32B-20(a) a claim for refund of such sales tax erroneously, illegally or unconstitutionally paid must be filed within two years from the various payments thereof. The petitioner's failure to comply with section 20(a) bars it from maintaining this action and the court does not have jurisdiction to grant it the relief requested.

TENANTS' PROPERTY TAX REBATE ACT

Tenants' Property Tax Rebate Act—Held Constitutional—Cold Indian Springs Corp. et als. v. Township of Ocean, et als., 161 N.J. Super. 586 (App. Div., 1978). The Appellate Division affirmed the judgment of the Law Division in the case of **Cold Indian Springs Corp. v. Township of Ocean,** 154 N.J. Super. 75 (1978) and held that the Tenants' Property Tax Rebate Act was constitutional and did not violate the equal protection or due process clauses. It was held that in the calculations of the tenants' property tax rebate there should be included reductions resulting from revaluation on a municipal-wide basis. The Act specifically excludes from such calculations of th property tax rebate, reductions resulting from judgments entered by county boards of taxation, the Division of Tax Appeals or by courts of competent jurisdiction. Petition for certification denied, 78 N.J. 410 (1978).

MISCELLANEOUS

Miscellaneous—Separation of Church And State Under U.S. Constitution Violated—State of New Jersey and Ocean Grove Camp Meeting Association of The United Methodist Church v. Louis J. Celmer, Jr. (Supreme Court of New Jersey 1979) (unreported). The New Jersey Supreme Court declared the statutory scheme, under N.J.S.A. 40:97-1 et seq, which grants municipal powers to the Ocean Grove Camp Meeting Association of The United Methodist Church to be unconstitutional as in violation of the First and Fourteenth Amendments to the United States Constitution which prohibit State legislatures from enacting any law "respecting any establishment of religion . . ." The Court said that the state law violates the constitutional guarantees of separation of church and state. The Court ordered that the power to manage highways or other public property, to make laws and to enforce local ordinances be transferred to Neptune Township, of which Ocean Grove is a part. As a result of the ruling the court overturned the conviction of the defendant, Louis J. Celmer, Jr. of driving while under the influence of alcohol, because the municipal court which convicted him was "an improperly constituted tribunal."

ATTORNEY GENERAL OPINIONS

Attorney General Opinion—Certain Activities of Foreign Banks Exempt From Taxation Under the Corporation Business Tax Act, the Corporation Income Tax Act and the Savings Institute Tax Act, August 31, 1978. The Office of the Attorney General has advised that the following five activities of a foreign bank are exempt from the Corporation Business Tax Act, the Corporation Income Tax Act and the Savings Institution Tax Act:

1. Where the bank acts solely as a testamentary trustee or executor in New Jersey.

2. Where the bank makes a loan to a New Jersey resident at the bank's out-of-state office and the loan transaction is completed out-of-state. The bank does not engage in any other activity in New Jersey nor does it have an office, own property, or solicit any business in this State.

3. Same facts as in activity number 2. except that with respect to the loan transaction, the bank has taken security on real estate located in New Jersey.

4. Same facts as in activity number 3., and in addition the bank has taken title to the real estate securing the load by means of foreclosure.

5. Where the foreign bank contracts in New Jersey with a banking institution to acquire, and acquires in New Jersey from such banking institution a part interest in or the entire interest in any load heretofore or hereafter made by the New Jersey banking institution, together with a like interest in any security and any security instrument given to the New Jersey banking institution to secure or evidence such load.

Attorney General Opinion—Nonresident Pension Income Received From a Pension Plan in New Jersey Subject to Gross Income Tax—March 2, 1979. The Office of the Attorney General has advised that pension income received by nonresidents from a public or private pension plan in New Jersey is subject to the New Jersey Gross Income Tax Act. Since pension income is "income enumerated and classified under Chapter 5" and since pension benefits received from a public or private pension plan for work performed in New Jersey are attributable to a profession or occupation carried on within New Jersey such pension income is "income derived from sources within New Jersey and is subject to the gross income tax. (N.J.S.A. 54A:5-8)

Attorney General Opinion—Excise Tax For Use Of Streets Open To Public—July 3, 1979. The Office of the Attorney General has advised water and sewerage corporations using or occupying streets open to the public but maintained by the planned adult community in which they are located, must pay excise taxes for the privilege of using such streets pursuant to N.J.S.A. 54:30A-54. By the express statutory provisions, it is clear that the Legislature did not intend to limit the excise tax to the use of only those streets which place a financial burden upon the municipality (i.e. through construction and maintenance) but intended to place a tax upon the use of all streets open and used by the public even if the municipality bears no financial responsibility. Once a street has been dedicated to use by the public, the public has and interest in the streets, and the property owner is not free to proceed as if the street were private property. Use of lines along, in, or under a dedicated but unaccepted street is a privilege which cannot be undertaken without the consent of the municipality. Thus, the use by water and sewerage corporations of streets open to the public but maintained by the planned adult community in which they are located is a privilege enjoyed from the municipality.

Attorney General Opinion—Gain From Sale or Exchange of a Principal Residence is Excludable from Gross Income if Another Residence is Acquired Out-Of-State—July 17, 1979. The Office of the Attorney General has advised that the gain from the sale or exchange of a principal residence is excludable from gross income pursuant to N.J.S.A. 54A:6-9 of the Gross Income Tax Act, if a new principal residence is acquired out-of-state and if other statutory requirements are met. The New Jersey Gross Income Tax Act does not contain an express requirement regarding the location of the new residence and the Federal provision upon which N.J.S.A. 54A:6-9 is patterned has been interpreted as not imposing any location requirement. We were also advised that whether the gain realized upon a subsequent sale of the out-of-state residence is subject to taxation by New Jersey is dependent upon whether the individual to be taxed is a resident taxpayer as defined by the New Jersey Gross Income Tax Act [N.J.S.A. 54A:1-1 et seq.] Gain realized from such sale is only included in the taxable gross income of a resident taxpayer. The taxable income of a nonresident is only that part of his income from sources within this State, as defined in N.J.S.A. 54A:5-8 which does not include gain derived from the sale of property out-of-state.

APPENDIX I

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TABLE 28

MAJOR STATE TAX RATES

(In Effect July 1, 1979)

State	*Sales*	*Motor Fuels*	*Cigarette*	*Corporation Net Income*	*Personal Income*
Alabama	4%	7¢	12¢	5%	*1.5%—5%
Alaska	None	8	8	5.4[3]	*3—14.5
Arizona	4	8	13	*2.5—10.5	*2—8
Arkansas	3	9.5	17.75	*1—6	*1—7
California	4.75	7	10	9	*1—11
Colorado	3	7	10	5	*3—8
Connecticut	7	11	21	10	None
Delaware	None	9	14	8.7	*1.5—16.65
Dist of Columbia	5	10	13	9	*2—11
Florida	4	8	21	5	None
Georgia	3	7.5	12	6	*1—6
Hawaii	4	11.5—13.5[1]	40%[2]	*5.85—6.435	*2.25—11
Idaho	3	9.5	9.1	6.5	*2—7.5
Illinois	4	7.5	12	4	2.5[5]
Indiana	4	8	10.5	3[4]	2[6]
Iowa	3	10	13	*6—10	*.5—13
Kansas	3	8	11	4.5	*2—9
Kentucky	5	9	3	*4—5.8	*2—6
Louisiana	3	8	11	*4—8	*2—6
Maine	5	9	16	*4.95—6.93	*1—10
Maryland	5	9	10	7	*2—5
Massachusetts	5	8.5	21	9.5	5, 10
Michigan	4	11	11	2.35	4.6[6]
Minnesota	4	9	18	12	*1.6—17
Mississippi	5	9	11	*3—4	*3—4
Missouri............	3.125	7	9	5	*1.5—6
Montana	None	8	12	6.75	*2—11
Nebraska	3	9.5	13	*4—4.4	18[6]

MAJOR STATE TAX RATES—Continued

(In Effect July 1, 1979)

State	*Sales*	*Motor Fuels*	*Cigarette*	*Corporation Net Income*	*Personal Income*
Nevada	3	6	10	None	None
New Hampshire	None	10	12	8	5
New Jersey	5	8	19	7.5	*2—2.5[6]
New Mexico	3.75	7	12	5	*.8—9
New York	4	8	15	10	*2—15
North Carolina	3	9	2	6	*3—7
North Dakota	3	8	12	3—8.5	*1—7.5
Ohio	4	7	15	*4—8	*.5—3.5
Oklahoma	2	6.58	18	4	*.5—6
Oregon	None	7	9	7.5	*4—10
Pennsylvania	6	9	18	10.5	2.2[7]
Rhode Island	6	10	18	8	19[3]
South Carolina	4	9	7	6	*2—7
South Dakota	4	9	14	None	None
Tennesse	4.5	7	13	6	6
Texas	4	5	18.5	None	None
Utah	4	9	10	4	*2.25—7.75
Vermont	3	9	12	*5—7.5	25[3]
Virginia	3	9	2.5	6	*2—5.75
Washington	4.5	11	16	None	None
West Virginia	3	10.5	17	6	*2.1—9.6
Wisconsin	4	7	16	*2.3—7.9	*3.4-10
Wyoming	3	8	8	None	None

*Graduated Rates.

[1] Combined State and County rates. Additional taxes may be imposed by local county boards.

[2] Of wholesale price.

[3] Of federal income.

[4] Domestic and interstate corporations pay a tax of 3% of adjusted gross income from sources within Indiana.

[5] Of taxable net income.

[6] Of adjusted gross income.

[7] Based upon classes of income derived with the taxpayers' source state.

TABLE 29

SALES AND USE TAX CASH COLLECTIONS, CALENDAR YEARS 1976-1978 BY TYPE OF BUSINESS

(Dollar Amounts in Thousands)

Type of Business	1978 No. of Vendors Reporting	1978 Sales Tax	1978 Use Tax	1978 Total Tax(a)	1977 No. of Vendors Reporting	1977 Sales Tax	1977 Use Tax	1977 Total Tax(a)	1976 No. of Vendors Reporting	1976 Sales Tax	1976 Use Tax	1976 Total Tax(a)
Exempt Organizations	239	$ 246	$ 4	$ 251	256	$ 250	$ 17	$ 266	247	$ 220	$ 1	$ 221
Manufacturing	7,113	56,832	12,958	69,789	7,326	56,530	21,181	77,771	7,310	55,154	19,153	74,307
Service	33,600	105,888	10,404	116,292	32,792	96,143	9,166	105,308	31,491	81,103	6,549	87,562
Wholesale	5,608	108,791	1,329	110,120	5,475	99,645	1,310	100,954	5,403	89,655	1,203	90,858
Construction	7,924	17,994	2,524	20,518	8,018	16,071	2,397	18,468	8,187	14,553	2,282	16,835
Retail	79,578	679,357	8,087	687,444	81,584	627,870	9,705	637,575	83,503	572,764	6,819	579,583
Government	10	83	(b)	83	12	89	(b)	89	14	99	(b)	99
Not Classified	2,389	11,022	392	11,414	2,001	7,439	551	7,990	1,373	5,194	277	5,417
Totals (a)	136,461	$980,217	$35,698	$1,015,915	137,464	$904,036	$44,326	$948,362	137,528	$818,741	$36,194	$854,935

(a) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.

(b) Less than $500.

TABLE 30

SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR YEAR 1978

(Dollar Amounts in Thousands)

Type of Business	No. of Vendors Reporting	1978 Gross Receipts	1978 Deductions	1978 Taxable Receipts	1978 Sales Tax (a)	1978 Use Tax	1978 Total Tax (b)	1977 Total Tax	Percent Change 1977-1978
Exempt Organizations	239	$ 18,518	$ 13,661	$ 4,857	$ 246	$ 4	$ 251	$ 266	- 5.6
Manufacturing	7,113	22,867,982	21,734,953	1,133,029	56,832	12,958	69,789	74,307	- 6.1
Service	33,600	9,950,279	7,841,934	2,108,345	105,888	10,404	116,292	87,562	+ 32.8
Wholesale	5,608	16,447,030	14,556,254	1,890,776	108,791	1,329	110,120	90,858	+ 21.2
Construction	7,924	2,340,772	1,982,342	358,430	17,994	2,524	20,518	16,835	+ 21.9
Retail	79,578	40,053,345	26,472,335	13,581,010	679,357	8,087	687,444	579,583	+ 18.6
Government	10	2,855	1,194	1,660	83	(c)	83	99	- 16.2
Not Classified	2,389	1,088,018	869,697	218,321	11,022	392	11,414	5,471	+ 108.6
Totals (b)	136,461	$92,798,799	$73,472,378	$19,326,421	$980,217	$35,698	$1,015,915	$854,935	+ 18.8

(a) Ratio of Sales Tax to Taxable Receipts exceeds 5% because tax on fractional parts of $1 averages slightly more than 5 cents per dollar.

(b) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.

(c) Less than $500.

TABLE 31

NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR

(Amounts in Millions)

			Taxes Administered by Division of Taxation				Property Taxes			
			Actual Collections		1970 Dollar		Actual Taxes		1970 Dollar	
Year	Population[1] (Thousands)	Price Multiplier[2] 1970 = 100	Amount	Per Capita	Amount	Per Capita	Amount[3]	Per Capita	Amount	Per Capita
1950	4,872	226.4	$ 107.8	$ 22.12	$ 244.1	$ 50.09	$ 368.7	$ 75.68	834.7	$171.33
1951	5,006	208.2	119.7	23.91	249.2	49.78	394.8	78.97	822.0	164.20
1952	5,125	199.8	125.9	24.56	251.5	49.08	433.4	85.57	865.9	163.96
1953	5,229	195.8	129.4	24.75	253.4	48.45	464.6	88.85	909.7	173.97
1954	5,360	189.5	136.1	25.40	257.9	48.18	509.8	95.11	966.1	180.24
1955	5,502	184.7	168.0	30.53	310.3	56.40	533.9	97.04	986.1	179.23
1956	5,615	175.2	185.2	32.98	324.5	57.79	579.8	103.26	1,015.8	180.91
1957	5,737	167.2	204.0	35.56	341.1	59.45	645.6	112.53	1,079.4	188.15
1958	5,890	164.1	206.9	35.13	339.5	57.64	710.9	120.70	1,166.6	198.06
1959	6,015	159.4	254.2	42.26	405.2	67.36	773.1	128.53	1,232.3	204.87
1960	6,105	155.5	277.6	45.47	431.7	70.70	834.7	136.72	1,298.0	212.61
1961	6.275	151.5	292.8	46.66	443.6	70.69	899.7	143.38	1,363.0	217.22
1962	6,394	146.4	336.4	52.61	492.5	77.02	971.2	151.89	1,421.8	222.37
1963	6.555	142.7	367.2	56.01	524.0	79.93	1,035.6	157.99	1,477.8	225.45
1964	6.690	139.5	407.9	60.97	569.0	85.04	1,124.5	168.09	1,568.7	234.48
1965	6,803	135.6	426.7	62.72	578.6	85.05	1,201.1	176.55	1,628.7	239.41
1966	6,894	129.1	466.2	67.62	601.9	87.30	1,239.0	179.72	1,599.5	232.02
1967	6,977	121.8	706.2	101.21	860.2	123.28	1,410.9	202.22	1,718.5	246.30
1968	7,070	114.8	818.1	115.71	939.2	132.84	1,519.2	214.88	1,744.0	246.68
1969	7,147	107.8	969.7	135.67	1,045.3	146.26	1,676.7	234.60	1,807.5	252.90
1970	7,194	100.0	1,151.0	160.00	1,151.0	160.00	1,933.8	268.80	1,933.8	268.80
1971	7,261	93.4	1,311.1	180.57	1,224.6	168.65	2,188.3	301.38	2,043.9	281.49
1972	7,330	88.3	1,430.1	195.10	1,262.8	172.27	2,406.7	328.33	2,125.1	289.92
1973	7,396	82.3	1,707.1	230.81	1,404.9	189.95	2,549.6	344.73	2,098.3	283.71
1974	7,414	74.2	1,837.1	247.79	1,363.1	183.85	2,725.9	367.67	2.022.6	272.81
1975	7,434	68.0	1,913.8	257.44	1,301.4	175.06	2,984.8	401.51	2,029.7	273.03
1976	7,336	63.7	2,193.0	298.94	1,396.9	190.41	3,309.0	451.06	2,107.8	287.32
1977	7,329	60.0	2,945.7	401.92	1,768.2	241.26	3,205.2	437.33	1,923.1	262.40
1978	7,327	55.0	3,154.9	430.58	1,735.2	236.82	3,278.0	447.38	1,802.9	246.06

[1] U.S. Department of Commerce, Bureau of the Census (P-25), July 1 estimate.
[2] U.S. Department of Commerce, Survey of Current Business, page S-2. Implicit Price Deflators, State and Local
[3] Division of Taxation Annual Reports, 1950-1978.

TABLE 32
STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE
Fiscal Year 1977

	Taxes[1] (millions $)			Taxes as a Percentage of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	Percent	Rank	Percent	Rank	Percent	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank
Alabama	$ 1,870.7	$ 1,403.7	$ 467.0	10.0	49	7.5	26	2.5	47	$ 507.0	49	$ 380.4	42	$126.6	47
Alaska	934.4	773.5	160.9	23.5	1	19.4	1	4.1	32	2.295.8	1	1,900.5	1	395.3	8
Arizona	1,897.8	1,160.1	737.8	14.4	8	8.8	10	5.6	13	826.6	16	505.3	14	321.3	20
Arkansas	1,059.3	802.9	256.4	10.2	48	7.7	24	2.5	47	494.1	50	374.5	44	119.6	50
California	23,842.9	12,589.1	11,253.8	15.5	3	8.2	16	7.3	3	1,088.9	3	574.9	7	514.0	2
Colorado	2,157.6	1,077.3	1,080.3	13.0	12	6.5	38	6.5	7	823.8	17	411.3	33	412.5	7
Connecticut	2,750.9	1,457.1	1,293.8	12.0	24	6.4	42	5.6	13	885.1	11	468.8	21	416.3	5
Delaware	482.7	390.9	91.8	11.8	28	9.6	5	2.2	49	829.4	15	671.6	3	157.7	43
Florida	5,309.2	3,274.8	2,034.4	10.5	44	6.5	38	4.0	33	628.2	37	387.5	41	240.7	32
Georgia	3,074.7	1,906.5	1,168.2	11.2	36	6.9	34	4.2	31	609.1	41	377.7	43	231.4	34
Hawaii	872.1	685.7	186.4	14.1	10	11.1	2	3.0	41	974.4	6	766.1	2	208.3	38
Idaho	547.9	367.8	180.1	11.7	31	7.9	21	3.8	37	639.3	33	429.2	28	210.2	37
Illinois	9,674.0	5,319.5	4,354.4	11.7	31	6.4	34	5.3	17	860.3	14	473.1	19	387.2	9
Indiana	3,477.6	2,162.9	1,314.7	10.5	44	6.6	37	4.0	33	652.5	30	405.8	36	246.7	31
Iowa	2,155.2	1,292.5	862.7	12.0	24	7.2	32	4.8	20	748.6	25	448.9	24	299.7	23
Kansas	1,692.3	969.0	723.3	11.3	34	6.5	38	4.8	20	727.6	26	416.6	31	311.0	21
Kentucky	2,079.1	1,560.4	518.8	11.3	34	8.5	11	2.8	43	601.2	43	451.2	23	150.0	44
Louisiana	2,494.0	1,718.7	775.4	12.0	24	8.3	14	3.7	38	636.1	35	438.3	25	197.8	40
Maine	714.1	468.5	245.6	12.4	21	8.2	16	4.3	30	658.2	29	431.8	26	226.4	36
Maryland	3,691.8	2,127.7	1,564.1	12.9	14	7.5	26	5.5	15	892.0	10	514.1	12	377.9	13
Massachusetts	5,792.8	2,934.3	2,858.5	15.1	6	7.7	24	7.5	2	1,001.9	4	507.5	13	494.4	4
Michigan	8,016.8	4,843.7	3,173.1	13.0	12	7.9	21	5.2	18	878.2	12	530.6	10	347.6	16
Minnesota	3,601.7	2,485.6	1,116.2	14.7	7	10.1	3	4.6	25	906.1	8	625.3	4	280.8	26
Mississippi	1,260.1	969.3	290.9	11.8	28	9.1	6	2.7	44	527.5	48	405.7	37	121.8	49
Missouri	2,923.5	1,598.1	1,325.4	10.3	46	5.6	48	4.7	23	608.9	42	332.9	48	276.1	27

TABLE 33
STATE AND LOCAL TAXES FISCAL YEAR 1977
($ MILLIONS)

State	(1) Total Taxes	(2)* Property Taxes	(3) (2) as a % of (1)	(4) Rank of (3)
Alabama	$ 1,870.7	$ 220.1	11.8%	50
Alaska	934.4	536.3	57.4	2
Arizona	1,897.8	727.9	38.4	17
Arkansas	1,059.3	234.8	22.2	42
California	23,842.9	10,025.1	42.0	10
Colorado	2,157.6	822.8	38.1	18
Connecticut	2,750.9	1,282.1	46.6	7
Delaware	482.7	78.0	16.2	48
Florida	5,309.2	1,783.6	33.6	26
Georgia	3,074.7	956.8	31.1	31
Hawaii	872.1	149.2	17.1	47
Idaho	547.9	175.4	32.0	28
Illinois	9,674.0	3,576.5	37.0	21
Indiana	3,477.6	1,293.6	37.2	20
Iowa	2,155.2	837.2	38.8	16
Kansas	1,692.3	696.0	41.1	12
Kentucky	2,079.1	389.3	18.7	44
Louisiana	2,494.0	388.8	15.6	49
Maine	714.1	258.1	36.1	23
Maryland	3,691.8	1,098.8	29.8	34
Massachusetts	5,792.8	2,841.5	49.1	4
Michigan	8,016.8	3,029.8	37.8	19
Minnesota	3,601.7	1,077.3	29.9	33
Mississippi	1,260.1	277.6	22.0	43
Missouri	2,923.5	927.1	31.7	30
Montana	582.7	275.4	47.3	6
Nebraska	1,208.1	557.0	46.1	8
Nevada	564.8	180.8	32.0	28
New Hampshire	525.0	324.7	61.8	1
NEW JERSEY	6,826.6	3,430.8	50.3	3
New Mexico	743.2	135.0	18.2	45
New York	22,444.8	8,033.8	35.8	24
North Carolina	3,275.2	771.9	23.6	39
North Dakota	445.1	146.1	32.8	27
Ohio	6,856.6	2,668.6	38.9	15
Oklahoma	1,681.8	378.8	22.5	41
Oregon	1,884.5	838.8	44.5	9
Pennsylvania	9,074.6	2,370.3	26.1	37
Rhode Island	741.3	305.4	41.2	11
South Carolina	1,578.6	369.1	23.4	40
South Dakota	433.6	211.4	48.8	5
Tennessee	2,425.0	607.8	25.1	38
Texas	8,178.3	2,984.9	36.5	22
Utah	827.0	241.7	29.2	35
Vermont	391.3	159.7	40.8	13
Virginia	3,468.1	997.5	28.8	36
Washington	3,004.0	934.5	31.1	31
West Virginia	1,157.1	208.6	18.0	46
Wisconsin	4,048.3	1,389.5	34.3	25
Wyoming	401.3	163.3	40.7	14
United States, Total	$175,140.0	$61,796.2	35.3%	—

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*Amounts shown are mainly from local general property taxes, but in some states may include collections of local special property taxes

SOURCE: U.S. Department of Commerce, Social and Economic Statistics Administration, Bureau of the Census, GOVERNMENT FINANCES IN 1976-1977, Table 6, pp. 20-22.

NOTE: Same rank applied in cases of tie.

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE
Fiscal Year 1977

	Taxes[1] (millions $)			Taxes as a Percentage of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	Percent	Rank	Percent	Rank	Percent	Rank	Dollars	Rank	Dollars	Rank	Dollars	Rank
Montana	582.7	312.4	270.3	13.6	11	7.3	30	6.3	9	765.7	24	410.5	34	355.2	15
Nebraska	1,208.1	612.9	595.1	12.8	17	6.5	38	6.3	9	773.9	22	392.6	40	381.2	12
Nevada	564.8	329.1	235.7	12.9	14	7.5	26	5.4	16	892.3	9	519.9	11	372.4	14
New Hampshire	525.0	200.2	324.8	10.6	42	4.1	50	6.6	5	618.4	40	235.8	50	382.6	11
NEW JERSEY	6,826.6	3,103.7	3,722.9	12.6	16	5.7	46	6.9	4	931.5	7	423.5	29	508.0	3
New Mexico	743.2	597.6	145.6	10.3	46	8.3	14	2.0	50	624.5	38	502.2	15	122.4	48
New York	22,444.8	10,743.2	11,701.5	17.7	2	8.5	11	9.2	1	1,252.2	2	599.4	5	652.8	1
North Carolina	3,275.2	2,384.8	890.4	11.0	37	8.0	20	3.0	44	592.8	45	431.6	27	161.2	42
North Dakota	445.1	296.3	148.8	11.8	28	7.9	21	4.0	33	681.6	27	453.8	22	227.9	35
Ohio	6,856.6	3,570.8	3,285.8	10.0	49	5.2	49	4.8	20	640.7	32	333.7	22	307.1	22
Oklahoma	1,681.8	1,139.0	542.8	10.7	40	7.2	32	3.4	40	598.3	44	405.2	38	193.1	41
Oregon	1,884.5	973.1	911.3	12.9	14	6.7	36	6.2	12	793.1	21	409.6	35	383.5	10
Pennsylvania	9,074.6	5,590.8	3,483.7	11.9	27	7.3	30	4.6	25	770.0	23	474.4	18	295.6	24
Rhode Island	741.3	438.8	302.4	12.6	18	7.5	26	5.2	18	792.8	20	469.3	20	323.4	19
South Carolina	1,578.6	1,187.6	391.1	10.8	39	8.1	18	2.7	44	548.9	47	412.9	32	136.0	46
South Dakota	433.6	200.1	233.5	12.3	22	5.7	46	6.6	5	629.3	36	290.4	49	338.9	17
Tennessee	2,425.0	1,529.5	895.5	10.7	40	6.8	35	4.0	33	564.1	46	355.8	46	208.3	38
Texas	8,178.3	4,750.1	3,428.2	10.6	42	6.1	45	4.4	28	637.4	34	370.2	45	267.2	29
Utah	827.0	531.3	295.7	12.6	18	8.1	18	4.5	27	652.2	31	419.0	30	233.2	33
Vermont	391.3	229.8	161.5	15.2	5	8.9	9	6.3	9	810.1	19	475.8	17	334.4	18
Virginia	3,468.1	2,053.8	1,414.3	10.9	38	6.4	42	4.4	28	675.4	28	400.0	39	275.4	28
Washington	3,004.0	2,100.0	904.0	12.2	23	8.5	11	3.7	38	821.2	18	574.1	9	247.1	30
West Virginia	1,157.1	903.4	253.6	11.6	33	9.1	6	2.6	46	622.4	39	486.0	16	136.4	45
Wisconsin	4,048.3	2,733.3	1,315.0	14.4	8	9.7	4	4.7	23	870.4	13	587.7	6	282.7	25
Wyoming	401.3	233.3	168.0	15.5	3	9.0	8	6.5	7	988.4	5	574.6	8	413.8	6
United States, Total	$175.140.0	$101,084.6	$74,055.3	12.8		7.4		5.4		$ 812.2		$ 468.8		$343.4	

1. State and Local tax totals differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal year tax collections and sampling errors in estimating local government taxes.

NOTE: Same rank applied in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1976-1977, Tables 6 and 27.

TABLE 34

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST*	COLLECTIONS AND ASSESSMENT*[1]	REFUNDS
1 ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum N.J.S.A. 54:44-1;N.J.S.A. 54:44-1	3 years to assess*[3]	1 year 54:45-6
2 BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month,not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A.54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum N.J.S.A. 54:11A-13,.17	5 yrs. after filing for additional assessment 54:11A-12b*[1]	2 yrs. 54:11A-20*[2]
3 CIGARETTE	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25%. (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum N.J.S.A. 54:40A-7	3 years to assess*[3]	2 years 54:40A-21*
4 CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—55 penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum N.J.S.A. 54:10:A-17;19	(1) 5 yrs. for assessment of add'l tax 54:10A-19.1*[1] (2) 10 yrs. where corporation franchise return duly filed 54:10A-31	2 years 54:10A-23*[2]

*Penalties and interest were substantially increased by C.177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1 3 yrs. (up to 2 yrs. additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—misdemeanor 54:47-5 (2) False swearing with intent to avoid tax—misdemeanor 54:47-4	(1) Within 30 days after finding by the Director to the Director 54:45-5; a hearing will be granted (2) To Tax Court Appeals from decision of Director—90 days—Rule 8:4-1(b)
2 5 years*[3]	(1) Failure to file, false of fraudulent filing—misdemeanor*[2] $1.000 and/or up to 1 yr. 54:11A-20 (2) False swearing to avoid paying tax—misdemeanor $1,000 and/or up to 1 yr. 54:11A-20*[2]	Within 90 days to Tax Court-Rule 8:4-1(b)
3 5 years 54:40A-23	(1) Forgery or counterfeiting stamps high misdemeanor 54:40A-29 (2) Possession of counterfeit stamps high misdemeanor 54:40A-29 (3) Possession of cigarettes with counterfeit stamps: more than 2,000 packs—high misdemeanor; less than 2,000 packs—disorderly person 54:40A-29 (4) Preventing or hindering investigation $250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—Misdemeanor $250 54:40A-31 (6) Transporting unstamped cigarettes without proper invoices—disorderly person 54:40A-32 (7) Failure to file report or filing false report $1,000 and/or up to 1 year 54:40A-33 (8) False swearing to evade tax $1,000 and/or up to 1 yr. 54:40A-34 (9) Violation of Act when no penalty provided $250 54:40A-36	Within 90 days to Tax Court-Rule 8:4-1(b)*[2]
4 5 years*[3]	(1) Failure to file, or filing false report—misdemeanor $1,000 and/or up to 1 yr.*[2]54:40A-23 (2) False swearing to avoid paying tax—misdemeanor $1,000 and/or up to 1 yr.*[2]54:40A-23	Within 90 days to Tax Court-Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST•	COLLECTIONS AND ASSESSMENT•[1]	REFUNDS
5 CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum N.J.S.A. 54:10E-14,18	5 years to assess 54:10E-19	2 yrs. 54:14-16
6 EMERGENCY TRANSPORTATION	(1) Failure to file—N.J.S.A. 54.49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum N.J.S.A. 54:8A-53	(1) 3½ yrs. after return is filed except where return omits more than 25% of income, then 6½ yrs. 54:8A-55	(1) 2 yrs. 54:8A-54•[2] (2) 5 yrs. where deduction disallowed for 1 yr. and allowed other yrs. 54:8A-55
7 GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum (4) Additional penalties—N.J.S.A. 54A:9-6	(1) 3 yrs. after return is filed except where return omits more than 25% of income, then 6½ yrs. 54A:9-4	3 yrs. after return is filed or 2 yrs. after tax is paid whichever is later 54A:9-8a
8 INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after death 10%—if delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena $200 penalty 54:34-10	(1) Tax due is lien for 15 yrs. 54:35-5 (2) After 20 yrs. no proceedings to collect 54:35-5.1	3 yrs. from date of final determination or payment 54:35-10
9 MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A.54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum N.J.S.A. 54:39-64B	3 years to assess•[3]	(1) Distributors 1 yr from payment date 54:39-29 (2) Those refundable 6 mos. 54:39-67
10 PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report $100 per day 54:30A-f19 and 54:30A-55 interest 1% month•[3]	2 yrs.•[3]	2 yrs.•[3]

•Penalties and interest were substantially increased by C. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5 5 years*[3]	(1) Failure to file report or filing fraudulently—misdemeanor $1.000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax—misdemeanor $1.000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records—misdemeanor $1,000 or up to 1 yr. 54:52-4	Within 90 days to Tax Court-Rule 8:4-1(b)
6 7 years*[3]	Failure to file or filing false or fraudulent report—misdemeanor $1,000 and/or up to 1 yr. 54:8A-54*[2]	30 days to appeal assessment to the Director 54:8A-55*[1] 90 days to Tax Court-Rule 8:4-1(b)
7 2 years*[3]	(1) Failure to file report or filing fraudulently—misdemeanor -$5,000 and/or up to 1 yr. 54A:9-15 (2) Willful failure to withhold-misdemeanor-$5,000 and/or up to 1 yr. 54A:9-15	(1) Within 90 days to the Director 54A:9-96 (2) Within 90 days to Tax Court-Rule 8:4-1(b)
8 20 years*[3]	Willful and knowing misrepresentation to appraiser—misdemeanor 54:34-11	Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)
9 Wholesalers and retailers records 2 years.54:39-33; daily-1 yr. 54:39-34 Distributors and gasoline jobbers records 1 yr. 54:39-25	(1) Failure to pay tax—misdemeanor 6 mos. and/or $1,000 54:39-55 (2) Making any false statements—misdemeanor 6 mos. and/or $1,000 54:39-55 (3) Concealing any material fact—misdemeanor 6 mos. and/or $1,000 54:39-55 (4) Obtaining fuel falsely—misdemeanor 54:39-56	(1) Within 90 days to Tax Court-Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the commissioner 54:39-49
10 2 years*[3]	Willfully making any oath perjury, misdemeanor 54:52-2, $1.000 and/or up to 1yr. 54:30A-19 and 54:30A-55	Within 90 days to Tax Court-Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTIONS AND ASSESSMENT*[1]	REFUNDS
11 SALES & USE	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum N.J.S.A. 54:32B-26	3 yrs.*[1] 54:32B-27	2 yrs. after payment of tax by customer 54:32B-20
12 SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum N.J.S.A. 54:10D-5	5 years to assess 54:10D-16*[1]	2 yrs. 54:49-14 -16
13 SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 yrs. 54:49-14 & 54:49-16
14 STATE TAX UNIFORM PROCEDURE	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	Not a taxing law	2 yrs. 54:49-14 and 54:49-16

*Substantially increased by C 177, P.L. 1975

TABLE 35
CALENDAR OF TAX EVENTS
DUE DATES

	TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1	Alcoholic Beverage Tax	Bi-monthly By the 15th.				Licenses
2	Financial Business Tax				By April 15th.	
3	Business Personal Property Tax			Sept. 15th. Feb. 15th.		
4	Cigarette Tax	Taxes are prepaid by distributors before distribution				Licenses
5	Corporation Business Tax	Due 15th day of 4th month after close of accounting period.				
6	Corporation Income Tax	Due 15th day of 4th month after close of accounting period				
7	Emergency Transportation Tax		April 30-July 31 Oct 31-Jan 31		By April 15th.[1]	
8	Gross Income Tax				By April 15th.[1]	
9	Insurance Premiums Tax				By June 1st.	
10	Local Property Tax		Feb.,May, Aug. & Nov. 1			
11	Motor Fuels Tax	Next to last business day				Inventories
12	Sales and Use Tax	Remittance when $100 or more	Jan., April, July & Oct. 20			
13	Savings Institution Tax	Due 3½ months after close of the companies accounting period				
14	Spill Compensation Tax	Monthly by the 20th				
15	Railroad Property (class II) Tax				Dec. 1st.	
16	Railroad Franchise Tax				June 15th	
17	Public Utility Franchise Tax (for municipal use)		*May, Sept. & Dec. 1			
18	Public Utility Gross Receipts Tax (for municipal use)		*June, Sept., & Dec.1.			
19	Public Utility Excise Tax (for state use)				May 1st.	

[1] Taxpayers on a fiscal year: tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

*Billed annually, may pay in three installments.

**By June 1 for Banking Corporations.

***By July 15 for Banking Corporations.

CALENDAR OF TAX EVENTS
DUE DATES (Continued)

	Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1						
2		Dec. 31st.		By Nov. 10th.	By Dec. 15th.	Jan. 1st. after tax is due
3			Within Three Months	**	***	
4						
5			Within Three Months	**	***	Jan. 1st. after tax is due
6			Within Three Months			
7	By the last day of February					
8	By the last day of February					
9	By March 1st.					
10		Oct 1st.	By Aug. 15th.			
11			Within One Year			
12						
13			Within Three Months			Jan. 1st. after tax is due
14						
15	March 1st.	Dec. 15th.	3rd. Monday in May		By Dec. 15	
16	April 1st.	June 1st.	1st. Tuesday in September			
17	Sept. 1 & Feb. 1	May 1st.	Before the 1st. Monday in March		Before January 1st.	
18	Sept. 1 & Feb. 1	June 2nd.		5 days after April 1st.		
19		April 1st.				

TABLE 36
SUMMARY HISTORY OF TAXES

Tax & Citation	Date Of Adoption	First Tax Rate	First Tax Change
1 ALCOHOLIC BEVERAGE N.J.S.A. 54:41-1	1933	April 6, 1933—3¢ per gallon tax on beer	December 5, 1933—3-1/3¢ per gallon of beer $1.00 per gallon for liquor
2 BUSINESS PERSONAL PROPERTY N.J.S.A. 54:11A-1	1966	1.3% on 50% of original cost of tangible property used in business	
3 CIGARETTE N.J.S.A. 54:40A-1	1948	3¢ per pack(20 cigarettes) (1.5¢ per 10 cigarettes)	April 16, 1956—3¢ to 5¢ per pack of 20 cigarettes
4 CORPORATION BUSINESS N.J.S.A. 54:10A-1	1884	1/10 of 1% upon turnpike company's par value or number of shares of capital stock:2% upon gross receipts of car companies	1958—1¾% on allocable net income 1946—8/10 mill per $1 on allocable net worth
5 C.B.T.—BANKING CORP. N.J.S.A. 54:10A-1 et. seq.	1975	2 mills per $ on allocated net worth & 7½% on allocated net income.	
6 C.B.T.—FINANCIAL CORP. N.J.S.A. 54:10A-1 et. seq.	1975	2 mills per $ on allocated net worth & 7½% on all allocated net income	
7 CORPORATION INCOME N.J.S.A. 54:10E-1	1973	7¼% of allocated net income to corporations not subject to the Corporation Business Tax but deriving income in New Jersey	
8 EMERGENCY TRANSPORTATION N.J.S.A. 54:8A-1	1961	2% to 10% net income earned in New York State and 1% to 5% on net capital gains	1965—amended to conform with U.S. Revenue Act of 1964
9 FINANCIAL BUSINESS N.J.S.A. 54:10A-1	1946	¾ of 1% on net worth less specified deductions	1970— increased rate from ¾ of 1% to 1½%
10 GROSS INCOME	1976	Graduated from 2-2½% on taxable income	
11 INSURANCE PREMIUMS N.J.S.A. 54:16-1	1885	35/100 of 1% on taxable premiums	1945—2%
12 MOTOR FUELS N.J.S.A. 54:39-1	1927	2¢ per gallon on fuels on public highways	December 1,1930—increased from 2¢ to 3¢ per gallon
13 PUBLIC UTILITY N.J.S.A. 54:30A-16	1884	2% on gross receipts of telephone & telegraph companies; 0.5% on gross receipts; 5% on dividends;8% on gross receipts of oil and pipeline companies	1917—rates increased from 2% to 5% with a gradual increase of 1% per year
14 RAILROAD N.J.S.A. 54:29A-1	1830	0.5% of either capital stock or cost of the road, equipment and appurtenances	1884—0.5% of total valuations for State use; 1% for local use
15 SALES AND USE N.J.S.A. 54:32B-1	1966	3% or 3¢ on a dollar of retail sales	1970—increased rate to 5% or 5¢ on a dollar
16 SAVINGS INSTITUTION N.J.S.A. 54:10D-1	1973	5% on net income of savings banks and savings and loan and building and loan associations	
17 SPILL COMPENSATION	1977	$.01 per barrel or non-liquid equivalent	
18 TRANSFER INHERITANCE N.J.S.A. 54:33-1	1892	5%tax on property transferred from decedent to beneficiary	1914—reduced rate of 5% to 2% for immediate family on excess of $5,000 but not more than $50,000

SUMMARY HISTORY OF TAXES (Continued)

Most Recent Change	No. Of Rate Changes Since Adoption	Revenue Disposition	
		State	Local
1 1972—liquor increased to $2.80 per gallon. Wine, vermouth and sparkling wine—$.30	6	100%	
2	0	100%	
3 1972—14¢ to 19¢ per pack of 20 cigarettes	7	100%	
4 1975—net income tax increase from 5½% to 7½% 1954—net worth tax increase to 2 mills per $1	11	100%	
5	0	50%	County 25% Municipality 25%
6	0	50%	County 25% Municipality 25%
7	0	100%	
8 1972—increase in tax rate schedule from 14% to 15% on taxable income exceeding $25,000 and a 2½% surcharge	4	100%	
9 1975—Incorporated financial businesses subject to corporation tax	1	50%	County 25% Municipality 25%
10	0		100%
11	1	100%	
12 1972—rate increased from 7¢ to 8¢ per gallon	8	100%	
13 1960—7½% on gross receipts and 1971—adopted a 50% prepayment provision	7		100%
14 1948—franchise tax at 10% on operating income Based on teack miles	12		100%
15	1	100%	
16	0	100%	
17	0	100%	
18 1962—rate increased from 5% to a maximum of of 16%	3	95%	County 5%

TABLE 37

TAX COLLECTIONS[1] (TIME SERIES)

	BEVERAGE TAX			CIGARETTE TAX		
Year	Gross	Refunds	Net	Stamps and miscellaneous Revenues	License	Total[2]
1960	$21,431,051	$ 156	$21,430,895	$ 40,776,557	$259,587	$ 41,036,144
1961	22,048,917	2,404	22,046,513	47,041,790	256,186	47,297,976
1962	23,052,704	601	23,052,102	59,474,552	258,629	59,733,182
1963	24,422,927	636	24,422,290	60,797,812	248,193	61,046,005
1964	27,745,326	621	27,744,704	67,630,621	256,911	67,887,532
1965	29,979,945	380	29,979,565	71,231,635	257,847	71,489,482
1966	31,742,479	480	31,741,999	77,468,859	256,534	77,725,394
1967	32,118,281	257	32,118,024	96,263,226	253,511	96,516,738
1968	33,608,541	471	33,608,070	100,371,057	249,740	100,620,798
1969	36,057,352	10,282	36,047,069	116,689,243	251,226	116,940,469
1970	42,475,339	858	42,474,480	117,670,713	251,136	117,921,849
1971	43,513,733	621	43,513,112	123,404,596	400,402	123,804,998
1972	45,372,719	845	45,371,873	134,143,149	412,675	134,555,824
1973	49,914,215	121	49,914,093[3]	165,100,486	427,141	165,527,628
1974	56,785,401	4,682	56,780,718	167,658,803	416,543	168,075,347
1975	54,664,558	1,298	54,663,260	167,020,839	431,284	167,452,123
1976	55,358,618	3,137	55,355,481	168,104,604	396,580	168,501,184
1977	53,825,552	113	53,825,439	168,962,622	392,012	169,354,634
1978	54,927,490	76	54,927,414	170,495,269	391,031	170,886,300
1979	54,463,006	10	54,462,996	170,145,082	378,731	170,523,813

[1] Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

[2] Gross collection. Net collections after cash refunds: 1977—$168,841,346; 1978—$170,088,418; 1979—$169,813,474

[3] Reflects 11 months collection due to bimonthly reporting.

TAX COLLECTIONS[1](TIME SERIES)(CONTINUED)

Year	Sales Tax[2]	Emergency[2] Transportation Tax	Business[2] Personal Property Tax	Financial[2] Business Tax	Corporation Business Tax
1973	$681,937,905	$25,522,028	$57,777,890	$4,294,141	$249,642,024
1974	735,064,595	31,920,293	64,273,821	5,163,309	281,999,190
1975	770,380,745	34,733,844	70,522,348	6,251,344	313,757,103
1976	829,483,092	39,063,774	77,979,545	1,021,383[3]	399,036,603
1977	905,149,435	30,453,830[4]	80,491,075	145,576[3]	462,368,237
1978	1,003,034,342	20,847,708[4]	81,176,155	92,060[3]	497,850,787
1979	1,098,017,244	35,201,112[4]	78,676,962	121,360[3]	538,506,682

[1] Fiscal year ending June 30th. For prior years, see Annual Reports of 1955 and 1969.

[2] Net collections after refunds.

[3] Represents Unincorporated Financial Business Collections and audit receipts from both Incorporated and Unincorporated Financial Business.

[4] Transportation tax reflects transferred amount to Gross Income Tax (C. 66. P.L. 1976)

	MOTOR FUELS			INSURANCE PREMIUMS TAX				
Year	Gross	Refunds	Net	Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Total[1]
1960	$103,790,291	$5,259,557	$ 98,530,733	$182,020	$10,641,997	$490,444	$ 6,216,041	$17,530,502
1961	105,119,401	4,919,641	100,199,760	120,094	11,631,508	604,497	6,460,034	18,816,133
1962	128,794,066	6,227,616	122,566,450	276,804	12,305,340	619,083	6,714,124	19,915,351
1963	132,647,134	5,666,426	126,980,708	228,859	13,363,939	541,492	6,901,274	21,035,564
1964	138,611,735	6,397,025	132,214,710	297,167	14,637,309	473,931	7,552,338	22,960,745
1965	143,785,555	6,096,874	137,688,681	338,332	15,500,600	554,968	7,808,076	24,201,976
1966	151,459,682	6,277,988	145,181,694	383,923	20,900,438	783,084	10,178,523	32,245,968
1967	154,594,708	6,200,645	148,394,062	460,198	23,107,815	716,985	9,940,013	34,225,011
1968	161,921,972	5,785,045	156,136,926	313,042	21,664,807	410,267	9,052,533	31,440,649
1969	194,788,565	7,396,271	187,392,294	430,737	23,357,869	339,317	9,417,483	33,545,404
1970	205,647,482	6,048,393	199,599,109	477,002	24,474,032	350,758	9,388,375	34,690,167
1971	216,082,468	5,827,006;	210,255,461	684,684	31,168,342	319,312	11,111,482	43,283,820
1972	230,167,869	5,639,750	224,528,118	743,802	34,211,124	396,350	11,193,376	46,544,652
1973	274,745,185	6,544,153	268,201,032	461,486	34,957,226	526,637	12,500,477	48,445,826
1974	275,456,460	6,968,263	268,488,197	801,063	35,606,023	81,254	13,017,749	49,506,089
1975	279,997,299	7,522,552	272,474,747	642,233	37,116,744	154,669	13,925,787	51,839,433
1976	288,944,416	7,442,964	281,501,747	641,749	41,597,148	715,290	14,897,699	57,851,880
1977	292,099,702	3,281,924	288,817,778	978,142	50,870,005	101,513	18,740,306	70,689,966
1978	297,787,831	2,044,594	295,743,237	2,040,917	56,778,579	165,048	17,907,932	76,892,476
1979	301,498,397	3,474,139	298,024,258	1,525,218	65,246,079	373,594	18,348,595	85,493,486

[1] Gross collections. Net collections after canh refunds; 1977—$70,593,450; 1978—$76,403,881; 1979—$85,473,443

TAX COLLECTIONS[1] (TIME SERIES) (Continued)

DEATH TAXES

	INHERITANCE						
	RESIDENT						
Year	State Use	County use	Total	Nonresident	Total inheritance	Estate	Total death taxes[2]
1960	$ 19,595,041	$ 922,564	$ 20,517,605	$143,543	$ 20,661,149	$ 897,817	$ 21,558,966
1961	23,881,786	866,714	24,748,500	146,819	24,895,320	694,815	25,590,135
1962	22,797,061	1,165,542	23,962,604	151,630	24,114,234	445,366	24,559,601
1963	39,433,774	1,323,407	40,757,182	174,672	40,931,854	895,948	41,827,802
1964	46,369,659	1,902,659	48,271,663	216,910	48,488,573	921,551	49,410,125
1965	46,437,098	2,572,418	49,009,517	358,225	49,367,742	539,464	49,907,207
1966	49,450,872	2,388,774	51,839,647	384,010	52,223,657	463,969	52,687,627
1967	54,691,669	2,339,601	57,031,270	274,914	57,306,184	634,536	57,940,721
1968	55,381,487	2,446,883	57,828,370	351,152	58,179,522	513,649	58,693,171
1969	62,896,376	3,078,455	65,974,802	443,926	66,418,729	565,688	66,984,418
1970	64,359,972	2,876,998	67,236,970	441,624	67,678,594	2,414,618	70,093,213
1971	63,221,347	3,285,286	66,506,633	480,994	66,987,628	1,550,239	68,537,867
1972	75,081,201	2,902,686	77,983,888	709,754	78,693,643	868,834	79,562,477
1973	74,321,489	3,196,412	77,517,901	514,851	78,032,753	1,318,705	79,351,458
1974	86,428,916	3,683,957	88,902,915	744,977	90,857,851	1,209,959	92,067,810
1975	79,907,869	4,205,677	84,113,546	802,279	84,915,825	1,871,639	86,787,465
1976	79,494,409	3,706,662	83,201,071	753,175	83,954,246	2,167,080	86,121,326
1977	87,075,525	-	87,075,525	749,900	87,825,425	1,534,982	89,360,407
1978	99,206,264	-	99,206,264	982,271	100,188,535	485,981	100,674,516
1979	104,102,534	-	104,102,534	130,863	104,233,397	995,609	105,229,006

[1] Fiscal year ending June 30th. For figures af prior years, see Annual Reports of 1955 and 1969.

[2] Gross collections. Net collections after cash refunds: 1977—$85,497,185; 1978—$96,056,901; 1979—$100,435,754

TABLE 38
TAX ASSESSMENTS[1] (TIME SERIES)

	RAILROAD TAX[1]					PUBLIC UTILITY TAX[1]		
	PROPERTY TAX			FRANCHISE TAX				
Year	For State Use	For local use	Total property tax	For State Use	TOTAL RAILROAD TAX	Franchise and Gross Receipts Tax	Excise Tax for State Use	TOTAL UTILITY TAX
1960	$2,527,338	$15,087,703	$17,615,041	$319,307	$17,934,349	$71,582,234	-	$ 71,582,234
1961	2,708,479	13,497,392	16,205,872	108,561	16,314,433	76,682,815	-	76,682,815
1962	2,401,111	14,464,054	16,865,054	129,856	16,995,023	85,917,733	-	85,917,733
1963	2,358,744	14,317,698	16,676,442	165,818	16,842,261	91,224,286	-	91,224,286
1964	2,354,342	13,712,500	16,066,843	207,770	16,274,613	94,054,621	$12,803,923	107,858,545
1965	2,303,156	13,206,977	15,510,134	267,207	15,777,341	100,921,217	13,588,733	114,509,951
1966	-	9,615,002	9,615,002	518,033	10,133,035	107,071,551	14,400,886	121,472,438
1967	8,083,210	-	8,083,210	649,372	8,732,582	114,528,723	15,403,310	129,932,033
1968	7,981,269	-	7,981,269	123,194	8,104,464	122,007,663	16,410,203	138,417,867
1969	7,434,522	-	7,434,522	151,664	7,586,186	130,235,686	17,444,723	147,680,410
1970	7,312,073	-	7,312,073	97,948	1,410,021	140,492,674	18,817,989	159,310,664
1971	7,155,206	-	7,155,206	52,790	7,207,997	153,016	20,416,989[2]	173,433,957
1972	6,978,171	-	6,978,171	106,259	7,084,430	174,934,438	24,623,531	199,557,969
1973	6,887,272	-	6,887,272	54,872	6,942,145	193,921,690	27,147,286	221,068,976
1974	6,518,508	-	6,518,508	48,742	6,567,250	215,515,753	30,319,725	245,935,478
1975	6,061,869	-	6,061,869	42,600	6,104,469	260,760,754	37,720,422	298,481,176
1976	5,955,017	-	5,955,017	57,717	6,012,734	308,277,342	44,031,184	352,308,526
1977	3,445,208	-	3,445,208	27,147	3,472,355	353,526,553	50,014,535	403,541,068
1978	3,285,526	-	3,285,526	23,999	3,309,525	394,204,165	55,318,352	449,522,517
1979	3,322,776	-	3,322,776	27,497	3,350,273	426,326,423	59,201,895	485,528,318

[1] Calendar year, for figures of prior years see Annual Reports 1955 and 1969.

[2] Does not include $10,231,221 prepayment for Calender 1972 (c. 108 and 109, P.L. 1971).

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
11 3 years 54:32B-16	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person up to $1,000 and or up to 6 months 52:32B-26	(1) Where determination is made by Director, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court Rule 8:4-1(b)
12 5 years[*3]	(1) Failure to file report or filing fraudulently—misdemeanor $1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax—misdemeanor $1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records—misdemeanor $1,000 or up to 1 yr. 54:52-4	Within 90 days to Tax Court-Rule 8:4-1(b)
13 2 years 54:50-10	(1) Failure to file a report or filing fraudulently - misdemeanor - $1,000 and/or up to 1 yr. 54:52-1 (2) False swearing to evade tax misdemeanor $1,000 and/or up to 1 yr. 54:52-4 (3) Giving false information up to $25,000 58:10-23.116	(1) Within 30 days to the director 54:49-18 & 58:10-23.11i et seq. (2) Subject to rules of Tax Court and/or Superior Court
14 2 years 54:50-10	(1) Failure to file report or filing fraudulently-misdemeanor $1,000 and or up to 1 yr. 54:52-1 (2) False swearing to evade tax misdemeanor $1,000 and/or up to 1 yr. 54:52-2 (3) Willfully maintaining false or fraudulent books or records misdemeanor $1,000 and/or up to 1 yr. 54:52-4	(1) Within 30 days to the director 54:49-18 (2) Subject to rules of Tax Court

[*1] Except for willfully false of fraudulent return, or no return

[*2] State Tax Uniform Procedure Law governs

[*3] Administrative Decision

[*4] From 2d month after tax due

CORPORATION BUSINESS TAX

Returns and Tax payments are due on the 15th day of the fourth month following the close of a corporation's fiscal or calendar accounting period.

January 1.	The tax shall constitute a lien on all of the taxpayer's property and franchise on and after January 1 of the year next succeeding the year in which it is due and payable. (N.J.S.A. 54:10A—16.)
First Monday in January. (On or before.)	Director shall report to the Secretary of State the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided. (N.J.S.A. 54:11—2.)
December 1. (On or before.)	In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N.J.S.A. 54:10A—21.)
Within three months.	Appeal to Division of Tax Appeals must be made by taxpayers subject to tax under N.J.S.A. 54:10A—1, etc., within three months after any decision, order, finding, assessment or action of the Director. (N.J.S.A. 54:10A—19.2(a).)
After three months' delinquency	After tax has been delinquent three months, application may be made to the Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N.J.S. 54:10A—20.)

INSURANCE TAXES

March 1. (On or before.)	Annual return must be filed by each foreign fire insurance company which takes insurance risks on property in this state with the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)
March 1. (On or before.)	Annual return must be filed by agents and brokers of foreign fire insurance companies who directly or indirectly place insurance upon property in this State with the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district. (R.S. 54:18—2.)
March 1. (On or before.)	Annual tax shall be paid by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)
March 1. (On or before.)	Annual tax shall be paid by agents and brokers of foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—2.)

March 1. (On or before.)	Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18—8.)
March 1. (On or before.)	Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A—19.)
March 15. (On or before.)	Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A—6.)
April 1. (On or before.)	In order to be entitled to receive any part of the moneys distributable under Section 54:17—4, local firemen's relief associations are required to file a statement with the Commissioner of Insurance, on or before this date in the manner prescribed by law. (R.S. 54:17—5.)
April 1. (On or before.)	Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation (N.J.S.A. 54:18A—19.)
April 15. (On or before.)	Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company—other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A—7.)
May 1. (On or before.)	Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:18A—19.)
June 1. (On or before.)	Insurance premium tax payment is due. (N.J.S.A. 54:18A—1.)
November 15. (On or before.)	Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 39:6—59.)
December 31. (On or before.)	The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation. (N.J.S.A. 39:6—59.)

SUMMARY
1979 LOCAL PROPERTY TAX CALENDAR

ASSESSOR

Year Previous to Tax Year

January 1.	Assessments of taxable tangible business personal property of telephone, telegraph and messenger system companies for tax year 1979 must be based on property's value on January 1 of pretax year 1978 and be determined annually. (N.J.S.A. 54:4—1 *et. seq.*)
January 30.	Payments in lieu of taxes made by the non-profit urban renewal corporations. (N.J.S.A. 40:55C—97.)
August 1.	Final date for filing Applications for Farmland Assessment for 1977. (N.J.S.A. 54:4—23.6.)
September 1.	Annual returns as to taxable tangible business personal property of telephone, telegraph, etc., companies must be filed by company with Assessor by September 1 of pretax year. (N.J.S.A. 54:4—2.48.)
October 1.	Annual assessments of real property by Assessor must be based on property's value on October 1 of pretax year. (N.J.S.A. 54:4—23.)
October 1.	Allowance or non-allowance by Assessor of application or claim for farmland assessment or veterans, veterans' widows, senior citizens deduction for tax year must be based solely on facts existing on October 1 of pretax year. (N.J.S.A. 54:4—23.13; N.J.S.A. 54:4—8.15; N.J.S.A. 54:4—8.44.)
October 1.	Final date for filing application for tax exemption for tax year 1978 for certain water supply and sewerage disposal facilities. (N.J.S.A. 54:4—3.61.)
November 1.	Filing date for initial statement or further statement for exemption. (N.J.S.A. 54:4—4.4.)
November 1.	Where Assessor disallows application and claim for farmland assessment valuation, Assessor shall mail appropriate Notice of Disallowance to owner-applicant on or before November 1 of pretax year. (N.J.S.A. 54:4—23.13(b).)
December 31.	Notice by advertisement of time and place where assessment list may be inspected. (N.J.S.A. 54:4-38.)
December 31.	Final date for senior citizens to file Application for deduction for tax year 1977 with Assessor; same provisions and dates apply to applications for veterans and veterans' widows deductions. (N.J.S.A. 54:4—8.13.)

TAX YEAR

January 1.	Real property sold or improved after October 1 and before January 1, placed on an added assessment list. (N.J.S.A. 54:4—63.2.)
January 10.	Final date for taxpayer to notify Assessor where reduction in assessment is claimed for material depreciation in structure occuring between October 1 and January 1. (N.J.S.A. 54:4—35.1.)
January 10.	Final date for Assessor to file with County Board (mandatory), attached to list of exempt property, copy of each initial and further statement on which exemption was granted. (N.J.S.A. 54:4—4.4.)
January 10.	File completed assessment list and duplicate with County Board. (N.J.S.A. 54:4—35.)
March 1.	School district to certify to County Board of Taxation amount appropriate for school purposes. Also certify to assessor school districts. (N.J.S.A. 54:4—45; N.J.S.A. 18A:22—33.)
Second Monday in June.	Assessor, if so required by Director, shall report to Director by second Monday in June Annually, valuation and description of R.R. property in district not used for R.R. purposes. (N.J.S.A. 54:29A—16.)
October 1.	Assessor shall make all such added and omitted assessments of real or improved property on October 1 and shall file with County Board added and omitted assessment lists for current tax year. (N.J.S.A. 54:4—63.3 *et seq.*)

COLLECTOR

Year Previous to Tax Year

December 1.	Tax bills for first two installments of local tax to be mailed to taxpayers. (N.J.S.A. 54:4—64.)
December 15.	Director shall deliver annually to each municipality entitled to State Aid under the Railroad Tax Act (N.J.S.A. 54:29A—1 *et seq.*) a statement of amount payable for following year. (N.J.S.A. 54:29A—24.5.)

TAX YEAR

January 1.	On 1st day of each and every month, Collector must account for and turn over to proper official of municipality, all tax moneys collected by Collector. (N.J.S.A. 54:4—73.)
February 1.	First quarterly installment of taxes for current year becomes due and payable; if not paid by such date, tax is delinquent and bears interest from such date. (N.J.S.A. 54:4—66.)
February 1.	Every senior citizen who has been credited with deduction for preceding year (1978) must file Post Tax Year Statement (1979) on or before February 1. (N.J.S.A. 54:4—8.44(a) *et seq.*)

May 1.	Second quarterly installment of taxes for current year becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4—66.)
May 11.	Within 5 days after he receives certification from the Director as to amount payable, shall bill utility companies for amount of franchise tax due municipality. (N.J.S.A. 54:30A—24; N.J.S.A. 54:30A—62.)
June 1.	Complete mailing of tax bills to property owners covering bill for entire tax year (1979). (N.J.S.A. 54:4—64.)
June 4.	Final date for filing by Collector with County Board certification as to senior citizens deductions allowed.
June 5.	First installment of utility franchise taxes due municipality.
June 6.	Date by which Director shall certify to Collector amount of apportioned gross receipts taxes due municipality. (N.J.S.A. 54:30A—62.)
June 11.	Date by which Collector shall deliver to utility companies statement of amount of gross receipts tax due municipality. (N.J.S.A. 54:30A—62.)
July 6.	First installment of utility gross receipts tax due municipality. (N.J.S.A. 54:30A—62.)
August 1.	Third quarterly installment of taxes for current year payable by property owners becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4—66.)
September 1.	Second installment of utility franchise taxes due municipality and gross receipts taxes installment due municipality. (N.J.S.A. 54:30A—24; N.J.S.A. 54:30A—62.)
October 10.	County Board to deliver to Collector corrected duplicates of added assessments and omitted assessment lists. (N.J.S.A. 54:4—63.5; N.J.S.A. 54:4—63.17.)
October 25.	Mail to affected taxpayers tax bills for added assessments and omitted assessments. (N.J.S.A. 54:4—63.7; N.J.S.A. 54:4—63.19.)
November 1.	Final quarterly installment of taxes payable by property owners for current year becomes due and payable; if not paid by such date, tax becomes delinquent and bears interest from such date. (N.J.S.A. 54:4—66.)
November 1.	Added assessments and omitted assessments taxes become due and payable. (N.J.S.A. 54:4—63.8; N.J.S.A. 54:4—63.20.)

December 1.	Final installments of utility gross receipts and franchise taxes due municipality; if not paid by such date, tax becomes delinquent and bears interest. (N.J.S.A. 54:30A—24; N.J.S.A. 54:30A—62.)
December 10.	Amount of State Aid pursuant to Railroad Tax Act shall be paid by State Treasurer to Collector. (N.J.S.A. 54:29A—24.4.)
December 15.	Director shall deliver to Collector statement of amount of State Aid due municipality under Railroad Tax Act. (N.J.S.A. 54:29A—24.5.)
December 31.	Final date for filing of application for, or for allowing or approving, veterans, veterans' widows, and senior citizens deduction. (N.J.S.A. 54:4—8.13 *et seq.*)

Year Following Tax Year

January 15.	File list of veterans' tax deduction granted during prior year with county board of taxation. (N.J.S.A. 54:4—8.14.)
March 1.	Statement of receipts, added, canceled, abated and delinquent taxes to chief financial officer of taxing district. (N.J.S.A. 54:4—91.)
March 1.	Senior citizens posted deductions revoked for annual statement, income or other reasons become delinquent and a lien and debt if unpaid. (N.J.S.A. 54:4—8.44(a).)
May 1.	List in duplicate of delinquent taxes believed by collector to be uncollectible to be filed by collector with governing body. (N.J.S.A. 54:4—91.1.)
June 30.	Cancellation by governing body by resolution of such delinquent listed taxes as it is satisfied are; in fact, uncollectible. N.J.S.A. 54:4—91.2.)
July 1.	Sale of property to enforce delinquent tax lien. (N.J.S.A. 54:5—19.)

COUNTY BOARD

Year Previous to Tax Year

April 1. (On or before.)	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property. (N.J.S.A. 54:4—2.27.)
April 10. (Not later than.)	Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real property. (N.J.S.A. 54:4—2.27.)

TAX YEAR

January 25.	Mail copy of equalization table to assessor and post copy at the courthouse. (N.J.S.A. 54:3—17.)
February 1.	Meet to equalize assessments between taxing districts. (N.J.S.A. 54:3—18.)
March 1. (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4—45.)

March 10. (Before)	County Boards of Taxation to conclude hearings on equalized tables. (N.J.S.A. 54:3—18.)
March 10. (After)	Send copy of equalization table to Director, Division of Taxation, et al. (N.J.S.A. 54:3—19.)
April 1.	Certify general tax rates.
April 10. (On or before.)	Table of aggregates to be completed. (N.J.S.A. 54:4—52.)
April 13. (Before)	Table of aggregate to be transmitted to the County Treasurer, et al. (N.J.S.A. 54:4—52.)
May 1. (On or before.)	Completed tax list duplicates to be delivered to collectors. (N.J.S.A. 54:4—5.)
June 15.	Final date for filing by County Board with Director, Division of Taxation, Summary and Certification of senior citizen deductions allowed by municipalities (aggregate) in county. (N.J.S.A. 54:4—8.52.)
June 30. (After)	Inheritance taxes refunded to counties. (N.J.S.A. 54:33—10.)
October 10. (On or before.)	Added assessment duplicates to be delivered to collectors. (N.J.S.A. 54:4—63.5.)
October 10. (On or before.)	Omitted assessment list to be delivered to collectors. (N.J.S.A. 54:4—63.17.)
November 15.	Determine all appeals from assessed valuation. (N.J.S.A. 54:3—26.)
December 1. (On or before.)	Appeals from added assessments to county boards of taxation to be filed. (N.J.S.A. 54:4—63.11 *et seq.*)
	Year Following Tax Year
January 2.	Appeals from Added Assessments heard by this date. (N.J.S.A. 54:4—63.11.)

DIVISION OF TAX APPEALS

	Tax year
September 10. (Before)	Complete review of County equalization tables. (N.J.S.A. 54:2—37.)
November 1. (Before)	Review of State equalization table to be completed. (N.J.S.A. 54:2—38.)
December 1. (On or before.)	Appeals from omitted property assessment to Division of Tax Appeals. (N.J.S.A. 54:4—63.23.)
December 15. (On or before.)	Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations. (N.J.S.A. 54:2—39.)

Year Following Tax Year

January 30. (Not later than.)	Reviews of objections to Table of Equalized Valuations for State School Aid to be completed. (N.J.S.A. 54:1—35.4.)
February 2.	Final date for Appeals from Added Assessments. (N.J.S.A. 54:4—63.11.)

DIRECTOR OF TAXATION

Year Previous to Tax Year

December 10. (On or before.)	Certifies to County Boards of Taxation true value of railroad property and any adjustments in base value in each municipality. (N.J.S.A. 54:29A—24.6.)
December 15. (Not later than.)	Delivers statement to municipalities of amount of Railroad State Aid payable for following year. (N.J.S.A. 54:29A—24.5.)

Tax year

January 1. (Prior to.)	Certification to municipalities of apportionment of Public Utility Valuation. (N.J.S.A. 54:30A—56.)
March 15. (On or before.)	Reassessments to be certified to the county boards of taxation. (N.J.S.A. 54:1—29.)
May 6. (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax. (N.J.S.A. 54:30A—62.)
June 6. (On or before.)	Gross receipts tax certified to municipal collectors. (N.J.S.A. 54:30A—62.)
Second Tuesday in July. (10 days before.)	Prepare, mail and post State equalization table. (N.J.S.A. 54:1—33.)
Second Tuesday in July.	Hearing before Director on State equalization table. (N.J.S.A. 54:1—34.)
August 25.	State equalization table completed. (N.J.S.A. 54:1—34 *et seq.*)
September.	Up to 10 days after corrected State equalization table has been filed by Director, counties may file appeals with Division of Tax Appeals for review. (N.J.S.A. 54:2—38.)
October 1. (On or before.)	Table of Equalized Valuations for State School Aid promulgated. (N.J.S.A. 54:1—35.1 *et seq.*)
December 1.	Certify Revenue Sharing Amount due municipalities.

MUNICIPALITY

Tax Year

Third Monday in May. (On or before.)	Taxpayers or municipalities may file complaint for review of Director's valuations or railroad property. (N.J.S.A. 54:29A—31; N.J.S.A. 54:29A—24.3.)
February 15.	First installment of municipal portion of County Tax due county. (N.J.S.A. 54:4—74.)
First Monday in March. (On or before.)	Apportionment of public utility valuations may be appealed to Division of Tax Appeals. (N.J.S.A. 54:30A—57.)
April 1. (Before)	Municipal and county budget requirements to be certified to county boards. (N.J.S.A. 54:4—2.)
May 15.	Second installment of county tax due county by each municipality. (N.J.S.A. 54:4—74.)
August 15.	Third installment of county tax due. (N.J.S.A. 54:4—74.)
August 15. (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuation. (N.J.S.A. 54:3—21.)
Thirty days after October 1. (On or before.)	Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid must be filed within 30 days after the promulgation of the Table on or before October 1. (N.J.S.A. 54:1—35.4.)
November 15.	Fourth installment of county tax due county by each municipality. (N.J.S.A. 54:4—74.)
December 1. (On or before.)	Appeals from added assessments to county boards of taxation. (N.J.S.A. 54:4—63.11.)
December 1. (On or before.)	Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury. (N.J.S.A. 54:4—63.23.)
December 10. (On or before.)	State Aid pursuant to railroad tax law payable to municipalities. (N.J.S.A. 54:29A—24.4.)
December 15. (On or before.)	Taxpayers and taxing district may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations. (N.J.S.A. 54:2—39.)

Year Following Tax Year

February 15.	County taxes on added assessments and omitted property assessments payable. (N.J.S.A. 54:4—63 *et seq.*)
June 30. (On or before.)	Governing body of taxing district to cancel uncollectible tax assessments. (N.J.S.A. 54:4—91.1 *et seq.*)

APPENDIX II

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TABLE 39
NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1976-1979

	1979		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Rates	1979	1978	1977	1976	Total Property Tax Percent Change 1978 to 1979
ATLANTIC COUNTY							
Absecon City	$4.49	$63.63	$2.83	$3.03	$3.19	$6.46	+ 6.10
Atlantic City	3.62	128.34	4.35	4.87	6.75	6.59	+ 10.29
Brigantine City	1.78	117.78	2.08	2.50	2.65	2.76	+ 1.51
Buena Bor.	3.65	76.77	2.72	2.73	2.78	3.18	+ 10.04
Buena Vista Twp.	3.31	70.64	2.30	2.61	2.97	3.22	- 0.15
Corbin City	2.01	94.02	1.84	2.25	2.27	2.88	- 3.72
Egg Harbor City	2.85	110.68	2.99	3.12	3.62	4.38	+ 0.30
Egg Harbor Twp.	1.95	121.29	2.30	2.40	2.68	2.72	- 0.06
Estell Manor City	2.68	92.41	2.44	2.65	2.73	3.25	+ 5.01
Folsom Bor.	4.44	55.80	2.45	2.58	2.58	2.90	+ 3.09
Galloway Twp.	2.88	86.54	2.43	2.53	2.73	3.11	+ 7.61
Hamilton Twp.	3.66	66.10	2.34	2.42	2.68	3.51	+ 1.17
Hammonton Town	4.98	57.68	2.79	2.87	2.96	3.65	+ 7.30
Linwood City	3.33	93.83	3.08	3.30	3.66	3.93	+ 6.13
Longport Bor.	1.53	105.38	1.60	1.82	1.96	2.09	+ 8.95
Margate City	2.83	76.03	2.14	2.52	2.73	2.91	+ 1.99
Mullica Twp.	3.41	81.00	2.72	2.83	2.94	3.40	+ 17.73
Northfield City	2.80	123.21	3.37	3.69	3.48	3.86	+ 2.26
Pleasantville City	3.32	121.63	3.88	4.37	4.94	4.92	- 0.98
Port Republic City	3.95	51.64	2.01	1.86	1.89	2.31	+ 9.42
Somers Point City	3.58	76.54	2.71	3.06	3.17	3.33	+ 5.54
Ventnor City	3.51	81.19	2.83	3.03	2.92	3.09	+ 10.91
Weymouth Twp.	3.64	78.11	2.79	2.29	2.32	3.22	+ 22.41
BERGEN COUNTY							
Allendale Bor.	$2.67	111.38	$2.93	$3.21	$3.51	$3.87	+ 5.34
Alpine Bor.	2.37	73.92	1.74	1.81	1.70	1.85	+ 1.03
Bergenfield Bor.	3.41	90.48	3.03	3.00	3.13	3.36	+ 5.15
Bogota Bor.	2.81	96.74	2.53	2.56	2.80	3.07	+ 10.97
Carlstadt Bor.	.97	132.53	1.20	1.44	1.38	1.46	+ 6.37
Cliffside Park Bor.	2.39	93.76	2.20	2.31	2.35	2.31	+ 4.94
Closter Bor.	4.14	75.67	3.10	3.11	3.26	3.35	+ 7.99
Cresskill Bor.	3.57	81.66	2.88	2.89	2.99	3.22	+ 6.17
Demarest Bor.	7.82	43.04	3.36	3.51	3.61	3.59	+ 2.77
Dumont Bor.	2.98	102.77	3.03	3.26	3.08	3.44	- .15
E. Rutherford Bor.	1.39	104.39	1.26	1.28	1.30	1.23	+ 11.31
Edgewater Bor.	3.11	78.41	1.96	1.80	1.98	2.11	- 2.41
Elmwood Park Bor.	2.02	91.30	1.76	2.05	2.13	2.15	+ 13.71
Emerson Bor.	2.63	111.59	2.88	3.02	3.19	3.54	+ .75
Englewood City	7.11	53.33	3.71	3.72	3.84	3.97	+ 2.36
Englewood Cliffs Bor.	1.71	91.29	1.48	1.66	1.70	1.83	+ 2.82
Fairlawn Bor.	2.26	110..84	2.40	2.54	2.72	2.89	+ 4.39
Fairview Bor.	2.35	104.00	2.31	2.30	2.25	2.26	+ 3.82
Fort Lee Bor.	1.93	103.30	2.01	2.27	2.47	2.34	- 14.81
Franklin Lakes Bor.	1.61	127.63	2.03	2.22	2.31	2.42	+ 8.64
Garfield City	3.06	68.66	1.99	2.11	2.20	2.17	- .56
Glen Rock Bor.	3.29	94.67	3.08	3.18	3.19	3.68	+ 5.01
Hackensack City	3.55	93.31	3.11	2.89	2.91	2.93	+ 10.92
Herrington Park Bor.	3.12	93.56	2.91	3.20	3.26	3.55	+ 8.91
Hasbrouck Heights Bor.	2.30	108.01	2.44	2.58	2.67	2.58	+ 4.04
Haworth Bor.	3.29	88.17	2.88	3.02	3.35	3.56	+ 3.96

	1979		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Rates	1979	1978	1977	1976	Total Property Tax Percent Change 1978 to 1979
BERGEN COUNTY (Continued)							
Hillsdale Bor.	$3.75	87.85	$3.26	$3.30	$3.35	$3.58	+ 6.59
Hohokus Bor.	2.50	88.69	2.19	2.40	2.51	2.60	+ 5.23
Leonia Bor.	3.64	93.55	3.38	3.41	3.44	3.42	+ 5.55
Little Ferry Bor.	2.36	101.04	2.33	2.35	2.21	2.31	+ 14.34
Lodi Bor.	5.14	57.63	2.86	2.74	2.81	2.91	+ 9.33
Lyndhurst Twp.	2.96	60.45	1.70	1.73	1.70	1.87	+ 5.77
Mahwah Twp.	2.64	83.70	2.13	2.31	2.39	2.71	+ 5.60
Maywood Bor.	2.64	94.36	2.42	2.55	2.78	2.85	+ 3.85
Midland Park Bor.	2.80	103.42	2.81	3.04	3.06	3.22	+ 4.01
Montvale Bor.	2.23	101.20	2.20	2.30	2.54	2.76	+ 10.10
Moonachie Bor.	1.23	124.76	1.42	1.37	1.31	1.37	+ 4.83
New Milford Bor.	2.79	101.00	2.78	2.88	3.11	3.38	+ 5.10
North Arlington Bor.	2.22	107.88	2.32	2.31	2.43	2.58	+ 8.43
Northvale Bor.	3.00	88.59	2.54	2.68	2.79	2.87	+ 11.74
Norwood Bor.	2.93	94.67	2.72	2.80	3.05	3.15	+ 5.50
Oakland Bor.	3.71	85.71	3.13	3.32	3.58	4.07	+ 2.54
Old Tappan Bor.	2.53	95.51	2.38	2.41	2.53	2.89	+ 6.60
Oradell Bor.	3.07	78.11	2.38	2.45	2.56	2.77	+ 4.36
Palisades Park Bor.	4.66	53.71	2.44	2.50	2.57	2.76	+ 6.84
Paramus Bor.	2.58	84.90	2.07	2.11	2.03	2.56	+ 2.10
Park Ridge Bor.	2.97	104.39	3.05	3.10	3.24	3.57	+ 4.91
Ramsey Bor.	2.64	104.74	2.70	2.87	3.05	3.26	+ 4.61
Ridgefield Bor.	.68	94.90	.57	.61	.70	.72	+ .66
Ridgefield Park Twp.	3.42	88.08	2.90	2.82	2.80	2.99	+ 11.14
Ridgewood Village	6.22	55.73	3.45	3.55	3.67	3.98	+ 5.86
Riveredge Bor.	2.74	104.66	2.83	2.93	2.96	3.04	+ 4.85
Rivervale Twp.	4.22	75.62	3.16	3.33	3.38	3.71	+ 4.88
Rochelle Park Twp.	1.59	103.77	1.59	1.86	1.71	2.10	+ 5.23
Rockleigh Bor.	1.18	59.33	.65	.67	.46	.54	+ 6.70
Rutherford Bor.	3.17	85.96	2.69	2.69	2.67	2.77	+ 11.50
Saddle Brook Twp.	4.58	44.59	1.95	1.98	2.08	2.04	+ .20
Saddle River Bor.	1.51	89.50	1.34	1.51	1.63	1.65	+ 11.43
So. Hackensack Twp.	2.49	82.16	1.78	1.67	1.74	1.64	+ 1.51
Teaneck Twp.	3.76	107.41	3.98	4.07	4.20	4.22	+ 3.48
Tenafly Bor.	3.22	98.84	3.14	3.44	3.73	3.62	+ 2.56
Teterboro Bor.	.75	94.03	.58	.55	.50	.50	+ 12.39
Upper Saddle River Bor.	2.27	99.46	2.22	2.39	2.64	2.79	+ 5.66
Waldwick Bor.	3.42	91.91	3.10	3.10	3.22	3.75	+ 6.85
Wallington Bor.	2.20	100.15	2.12	2.06	2.18	2.32	+ 3.77
Washington Twp.	3.05	109.16	3.31	3.62	3.41	3.92	+ .35
Westwood Bor.	2.68	104.30	2.71	2.77	2.90	2.93	+ 7.74
Woodcliff Lake Bor.	3.49	89.39	3.09	3.27	3.45	3.64	+ 9.71
Wood-Ridge Bor.	1.84	105.18	1.74	1.83	2.07	2.49	- .32
Wyckoff Twp.	2.31	109.62	2.51	2.65	2.68	2.85	+ 4.38
BURLINGTON COUNTY							
Bass River Twp.	$2.65	75.39	$2.45	$2.24	$2.28	$2.24	+ 8.27
Beverly City	4.40	62.94	2.68	2.70	2.93	3.34	+ 2.57
Bordentown City	2.80	108.63	2.90	2.99	3.54	4.27	- .04
Bordentown Twp.	2.51	102.27	2.46	2.73	2.99	3.22	+ 5.97
Burlington City	2.74	48.18	1.25	1.31	1.38	1.72	+ 2.16
Burlington Twp.	2.83	81.98	2.16	2.20	2.36	2.83	+ 8.35
Chesterfield Twp.	2.64	92.35	2.35	2.28	2.34	2.58	+ 8.92
Cinnaminson Twp.	3.86	69.76	2.60	2.55	2.61	3.16	+ 6.74
Delanco Twp.	4.41	70.42	2.85	2.77	2.55	3.01	+ 16.10
Delran Twp.	3.73	67.90	2.45	2.46	2.67	2.91	+ 1.66
Easthampton Twp.	3.23	99.10	3.16	3.15	3.81	3.28	+ 4.24
Edgewater Park Twp.	2.89	88.68	2.48	2.67	2.79	3.16	+ 6.54
Evesham Twp.	3.95	64.44	2.53	2.66	2.75	2.98	+ 4.80
Fieldsboro Bor.	3.13	95.32	2.14	2.09	2.44	2.70	+ 8.02

	1979		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Rates	1979	1978	1977	1976	Total Property Tax Percent Change 1978 to 1979
BURLINGTON COUNTY (Continued)							
Florence Twp.	$2.76	92.42	$2.28	$2.31	$2.56	$2.96	+ .11
Hainesport Twp.	2.87	100.18	2.76	2.72	2.58	3.06	+ 13.82
Lumberton Twp.	2.82	83.77	2.24	2.24	2.31	2.68	+ 10.39
Mansfield Twp.	2.39	86.22	2.00	1.93	1.89	2.11	+ 11.23
Maple Shade Twp.	4.38	61.06	2.63	2.70	2.80	2.99	+ 3.26
Medford Twp.	2.64	97.09	2.53	2.74	2.68	3.15	+ 5.62
Medford Lakes Bor.	4.02	72.87	2.92	2.90	3.01	3.57	+ 9.71
Moorestown Twp.	3.88	72.74	2.72	2.81	2.88	3.15	+ 7.98
Mount Holly Twp.	3.23	99.61	3.08	3.01	3.15	3.83	+ 12.17
Mount Laurel Twp.	2.71	97.32	2.58	2.51	2.64	3.15	+ 17.71
New Hanover Twp.	2.13	104.59	2.14	1.77	1.74	2.53	+ 28.42
No. Hanover Twp.	1.88	96.96	1.76	1.70	1.67	1.81	+ 2.99
Palmyra Bor.	3.08	86.11	2.59	2.65	2.60	3.00	+ 3.97
Pemberton Bor.	2.83	96.30	2.66	2.74	2.68	2.94	- .71
Pemberton Twp.	2.36	107.70	2.52	2.51	2.51	2.78	+ 7.84
Riverside Twp.	3.94	67.55	2.49	2.59	2.79	3.32	+ 1.42
Riverton Bor.	4.81	51.54	2.45	2.39	2.52	3.20	+ 9.66
Shamong Twp.	2.54	107.88	2.70	1.95	2.12	2.86	+ 65.56
Southampton Twp.	1.86	103.17	1.89	1.91	2.06	2.29	+ 5.79
Springfield Twp.	2.83	79.33	2.16	2.19	2.30	2.80	+ 4.24
Tabernacle Twp.	2.56	103.96	2.63	2.22	2.31	3.13	+ 50.89
Washington Twp.	3.35	60.31	1.95	2.12	2.04	2.67	+ 7.00
Westampton Twp.	2.50	102.69	2.49	2.86	2.94	3.33	+ .88
Willingboro Twp.	3.10	109.75	3.36	3.35	3.36	3.77	+ 2.70
Woodland Twp.	2.46	61.60	1.51	1.67	1.71	2.00	+ 18.48
Wrightstown Bor.	3.62	73.06	2.63	2.37	2.47	2.93	+ 28.85
CAMDEN COUNTY							
Audubon Bor.	$4.133	83.55	$3.34	$3.38	$3.39	$3.92	+ .73
Audubon Park Bor.	4.740	100.00	4.54	4.90	4.19	10.12	- 8.23
Barrington Bor.	5.030	72.86	3.42	3.44	3.56	3.71	+ 5.29
Bellmawr Bor.	3.174	104.63	3.25	3.16	3.45	3.69	+ 7.87
Berlin Bor.	2.874	103.90	2.92	3.06	2.95	3.50	+ 3.84
Berlin Twp.	2.813	94.43	2.63	2.78	2.91	3.08	+ 6.37
Brooklawn Bor.	2.778	101.93	2.73	2.78	2.95	3.54	+ 2.64
Camden City	7.509	62.71	4.24	4.25	4.53	5.07	+ .52
Cherry Hill Twp.	3.751	89.50	3.27	3.27	3.64	4.37	+ .68
Chesilhurst Bor.	2.645	117.99	3.07	3.39	3.93	4.94	+ 4.94
Clementon Bor.	3.405	95.72	3.20	3.15	3.23	3.61	+ 15.04
Collingswood Bor.	5.452	62.36	3.37	3.38	3.42	3.85	+ 6.06
Gibbsboro Bor.	3.442	94.84	3.09	3.00	3.36	3.64	+ 9.29
Gloucester City	2.828	105.43	2.71	2.88	3.03	3.54	+ .73
Gloucester Twp.	3.319	94.92	3.12	3.05	3.48	4.09	+ 18.55
Haddon Twp.	2.967	105.99	3.09	3.14	3.33	3.59	+ 1.08
Haddonfield Bor.	5.397	60.83	3.28	3.31	3.41	3.75	+ 5.58
Haddon Heights Bor.	3.747	88.26	3.27	3.25	3.44	3.68	+ 5.87
Hi Nella Bor.	5.702	52.85	2.98	2.93	3.62	5.76	- 9.47
Laurel Springs Bor.	4.827	64.95	3.32	3.20	3.38	3.63	+ 9.21
Lawnside Bor.	3.203	101.41	3.14	3.32	3.71	4.22	- 1.08
Lindenwold Bor.	3.140	99.85	3.12	3.18	2.97	3.12	+ 2.46
Magnolia Bor.	3.456	96.77	3.29	3.38	3.37	3.71	- .21
Merchantville Bor.	5.829	64.04	3.82	3.96	4.32	4.28	+ 2.34
Mt. Ephraim Bor.	4.683	68.32	3.16	3.06	3.07	3.37	+ 3.62
Oaklyn Bor.	3.683	90.10	3.27	3.27	3.29	3.53	+ 6.91
Pennsauken Twp.	3.463	93.84	3.06	3.09	3.18	3.38	+ 3.66
Pine Hill Bor.	4.566	66.39	3.03	2.93	3.05	3.93	+ 11.80
Pine Valley Bor.	3.530	118.04	4.08	3.96	3.76	3.73	+ 4.20
Runnemede Bor.	3.321	92.01	2.99	2.97	3.09	3.46	+ 6.80
Somerdale Bor.	5.232	60.93	3.14	3.33	3.22	3.66	- .28

County and District	1979 Actual Tax Rates	1979 County Equalization Rates	Effective Tax Rates 1979	1978	1977	1976	Total Property Tax Percent Change 1978 to 1979
CAMDEN COUNTY (Continued)							
Stratford Bor.	$3.063	101.11	$3.04	$3.27	$3.36	$3.60	- 6.25
Tavistock Bor.	2.408	102.06	2.20	1.93	1.70	1.75	+ 12.16
Voorhees Twp.	3.027	94.26	2.80	2.80	2.75	2.98	+ 7.81
Waterford Twp.	2.200	120.28	2.61	2.74	2.64	3.18	+ 16.01
Winslow Twp.	2.601	102.84	2.59	2.63	2.81	3.08	+ 8.60
Woodlynne Bor.	5.646	76.13	4.26	4.31	2.38	4.95	+ 4.78
CAPE MAY COUNTY							
Avalon Bor.	$1.505	86.96	$1.30	$1.36	$1.42	$1.49	+ 9.9
Cape May City	3.029	92.99	2.73	2.64	2.68	3.16	+ 12.0
Cape May Point Bor.	1.614	95.44	1.54	1.39	1.49	1.69	+ 28.8
Dennis Twp.	2.253	78.70	1.75	1.83	1.89	2.50	+ 10.3
Lower Twp.	2.426	94.69	2.25	2.33	2.49	3.06	+ 7.0
Middle Twp.	2.181	108.02	2.30	2.34	1.99	2.78	+ 7.6
North Wildwood City	2.533	82.28	2.04	2.07	2.00	2.13	+ 9.3
Ocean City	1.979	92.02	1.79	1.83	1.96	2.12	+ 6.1
Sea Isle City	1.209	119.82	1.44	1.40	1.46	1.65	+ 10.0
Stone Harbor Bor.	1.305	94.77	1.23	1.27	1.22	1.26	+ 7.9
Upper Twp.	.696	87.49	.60	.60	.61	.67	+ 26.6
West Cape May Bor.	3.001	78.05	2.32	2.56	2.84	3.74	+ 2.4
West Wildwood Bor.	3.445	74.01	2.54	2.45	2.43	2.51	+ 14.1
Wildwood City	3.085	88.05	2.62	2.57	2.60	2.75	+ 6.6
Wildwood Crest Bor.	2.169	82.76	1.75	1.78	1.96	2.21	+ 8.2
Woodbine Bor.	2.796	114.81	3.00	2.97	2.86	3.67	+ 2.9
CUMBERLAND COUNTY							
Bridgeton City	$4.70	80.34	$3.42	$3.65	$3.83	$4.20	+ 2.9
Commercial Twp.	3.36	77.77	2.53	2.78	2.78	3.97	- 1.1
Deerfield Twp.	2.97	95.34	2.74	2.91	3.24	3.82	+ 2.1
Downe Twp.	3.11	92.50	2.73	2.64	2.80	3.44	+ 18.1
Fairfield Twp.	3.63	77.68	2.78	2.97	4.06	3.08	- 5.3
Greenwich Twp.	3.59	82.90	2.85	3.09	3.43	3.44	- 3.5
Hopewell Twp.	2.66	104.45	2.70	3.03	3.45	3.55	+ 0.8
Lawrence Twp.	3.62	86.26	3.02	3.13	2.84	3.41	+ 15.9
Maurice River Twp.	4.07	71.46	2.76	2.66	2.90	3.89	- 1.5
Millville City	3.14	96.48	2.85	3.05	3.27	3.65	+ 3.6
Shiloh Bor.	2.53	122.32	2.96	3.30	3.93	3.94	- 8.4
Stow Creek Twp	2.08	124.40	2.44	2.64	3.19	3.25	- 2.6
Upper Deerfield Twp.	3.21	78.47	2.43	2.89	2.90	2.94	- 9.7
Vineland City	3.13	98.64	2.94	2.90	3.06	3.37	+ 5.0
ESSEX COUNTY							
Belleville Town	$4.11	100.61	$3.93	$3.97	$4.15	$4.30	+ 4.29
Bloomfield Town	6.31	66.27	4.05	4.06	4.42	4.58	+ 3.74
Caldwell Bor.	4.61	90.75	4.10	4.23	4.68	4.73	+ 2.09
Cedar Grove Twp.	3.12	95.97	2.93	2.97	3.12	3.48	+ 6.28
East Orange City	8.12	89.23	6.99	7.49	7.62	8.58	- 2.82
Essex Fells Bor.	4.03	78.11	3.14	3.30	3.32	3.62	+ 5.64
Fairfield Bor.	3.02	97.62	2.80	2.87	3.02	3.35	+ 9.35
Glen Ridge Bor.	8.28	63.16	5.21	5.35	5.48	6.15	+ 4.11
Irvington Town	6.84	71.39	4.79	4.93	5.07	5.22	+0.62
Livingston Twp.	3.42	94.78	3.19	3.13	3.38	3.75	+ 5.59
Maplewood Twp.	8.25	55.18	4.49	4.66	4.62	4.71	+ 3.17
Millburn Twp.	3.12	95.60	2.92	3.17	3.38	3.46	+ 4.15
Montclair Town	6.26	79.89	4.95	4.86	5.01	5.11	+ 9.30
Newark City	9.31	65.08	5.05	5.10	5.76	6.20	+ 0.73
North Caldwell Bor.	5.53	67.17	3.70	3.92	4.16	4.88	+ 5.01

County and District	1979 Actual Tax Rates	1979 County Equalization Rates	Effective Tax Rates 1979	Effective Tax Rates 1978	Effective Tax Rates 1977	Effective Tax Rates 1976	Total Property Tax Percent Change 1978 to 1979
ESSEX COUNTY (Continued)							
Nutley Town	$3.99	96.59	$3.74	$3.71	$3.73	$3.69	+ 7.36
Orange City	9.71	68.92	6.32	6.54	6.89	7.23	- 1.95
Roseland Bor.	3.84	90.04	3.63	3.50	3.65	3.83	+ 11.58
So. Orange Village	5.57	89.23	4.92	5.26	5.11	5.19	- 1.10
Verona Bor.	6.31	63.34	3.94	4.03	4.10	4.09	+ 6.79
West Caldwell Bor.	3.84	96.70	3.62	3.72	4.17	4.21	+ 3.85
West Orange Town	6.80	66.64	4.45	4.68	4.82	4.82	+ 7.84
GLOUCESTER COUNTY							
Clayton Bor.	$2.98	93.75	$2.73	$2.81	$2.62	$3.02	+ 4.57
Deptford Twp.	3.38	79.10	2.62	2.56	2.53	3.13	+ 8.66
East Greenwich Twp.	3.14	69.46	2.14	2.16	2.28	2.00	+ 9.43
Elk Twp.	2.76	83.40	2.25	1.99	2.08	2.65	+ 25.47
Franklin Twp.	2.55	86.71	2.17	2.16	2.59	2.63	+ 8.16
Glassboro Bor.	2.47	125.83	2.91	2.80	3.09	3.78	+ 7.26
Greenwich Twp.	3.62	52.03	1.68	1.45	1.44	1.75	+ 2.19
Harrison Twp.	2.65	88.29	2.25	2.07	2.25	2.61	+ 17.05
Logan Twp.	2.54	82.10	1.97	1.58	1.78	2.26	+ 51.95
Mantua Twp.	3.06	86.59	2.60	2.65	2.74	3.17	+ 7.98
Monroe Twp.	2.88	82.29	2.32	2.10	2.17	2.35	+ 25.61
National Park Bor.	2.51	104.42	2.59	2.80	2.71	3.68	- .49
Newfield Bor.	5.01	54.09	2.62	2.52	2.96	3.36	+ 10.50
Paulsboro Bor.	2.35	109.12	2.44	2.73	2.92	2.98	+ 15.93
Pitman Bor.	4.52	62.52	2.73	2.77	3.06	3.58	+ 7.21
So. Harrison Twp.	3.52	65.11	2.22	2.25	2.46	2.87	+10.04
Swedesboro Bor.	5.92	51.96	2.75	2.84	3.17	3.46	+ 2.15
Washington Twp.	2.07	113.56	2.32	2.35	2.57	3.07	+ 10.19
Wenonah Bor.	4.21	64.29	2.70	2.67	2.83	3.29	+ 10.68
West Deptford Twp.	3.44	67.20	2.18	2.20	2.23	2.47	+ 7.36
Westville Bor.	2.79	98.02	2.64	2.45	2.57	2.82	+ 11.55
Woodbury City	4.63	67.85	3.06	3.17	3.35	3.75	+ 3.36
Woodbury Heights Bor.	2.07	112.08	2.23	2.23	2.42	2.68	+ 4.87
Woolwich Twp.	2.54	104.57	2.44	2.34	2.37	2.45	+ 15.14
HUDSON COUNTY							
Bayonne City	$7.503	61.06	$4.21	$4.04	$4.28	$4.44	+ 3.92
East Newark Bor.	4.548	82.18	2.96	3.61	4.39	4.30	- 11.75
Guttenberg Town	5.445	65.94	3.45	3.42	3.29	3.49	+ 4.00
Harrison Town	5.561	57.04	2.64	2.70	2.71	2.72	+ 12.80
Hoboken City	9.419	55.02	4.59	5.61	5.47	5.86	+ 2.04
Jersey City	9.698	63.00	5.70	6.07	5.95	5.79	- 3.56
Kerney Town	5.275	59.77	2.75	2.54	2.69	2.69	+ 3.99
North Bergen Twp.	3.842	105.51	3.86	3.81	3.66	3.96	+ 4.93
Secaucus Town	2.537	108.60	2.63	2.61	2.51	2.41	+ 9.18
Union City	5.908	91.97	5.08	5.08	5.40	5.51	+ 3.28
Weehawken Twp.	5.419	86.23	4.35	4.65	5.23	4.35	+ 1.04
West New York Town	6.853	75.36	4.84	5.24	5.76	5.81	- 2.60
HUNTERDON COUNTY							
Alexandria Twp.	$3.65	62.58	$2.22	$2.48	$2.57	$2.94	+ 7.61
Bethlehem Twp.	2.96	82.76	2.39	2.34	2.43	3.05	+ 15.22
Bloomsbury Bor.	2.68	90.41	2.33	2.45	2.30	2.56	+ 2.39
Califon Bor.	4.03	68.01	2.70	2.83	2.94	3.30	+ 5.28
Clinton Town	3.10	89.58	2.68	2.57	2.59	3.07	+ 15.86
Clinton Twp.	3.88	66.07	2.53	2.48	2.51	3.23	+ 13.17
Delaware Twp.	1.98	112.64	2.15	2.43	2.62	3.07	- 1.88
East Amwell Twp.	1.95	110.03	2.06	2.12	2.16	2.73	+ 7.71

	1979		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Rates	1979	1978	1977	1976	Total Property Tax Percent Change 1978 to 1979
HUNTERDON COUNTY (Continued)							
Flemington Bor.	$2.75	96.86	$2 54	$2.47	$2.33	$2.55	+ 10.41
Franklin Twp.	2.81	79.58	2.25	2.23	2.32	2.59	+ 11.43
Frenchtown Bor.	3.17	93.44	2.79	2.83	2.78	3.50	+15.13
Glen Gardner Bor.	3.29	89.40	2.88	3.19	2.74	4.48	- 8.41
Hampton Bor.	2.36	110.13	2.55	2.66	3.04	4.07	+ 7.74
High Bridge Bor.	3.37	86.10	2.73	2.74	2.77	3.61	+ 3.29
Holland Twp.	.59	95.45	.51	.53	.75	1.10	+ 7.73
Kingwood Twp.	3.75	70.47	2.55	2.27	2.24	2.91	+ 25.06
Lambertville City	2.54	99.55	2.40	2.51	2.71	3.24	+ 13.87
Lebanon Bor.	3.36	85.36	2.82	2.58	2.72	3.46	+ 10.74
Lebanon Twp.	2.73	65.88	1.76	1.92	2.04	2.27	+ 1.98
Milford Bor.	4.25	51.63	1.77	1.81	2.01	2.13	+ 14.36
Raritan Twp.	2.53	98.45	2.35	2.25	2.39	2.15	+ 12.63
Readington Twp.	3.24	66.11	2.11	2.28	2.43	2.82	+ 4.98
Stockton Bor.	3.88	61.71	2.35	2.19	2.18	2.35	+ 15.79
Tewksbury Twp.	3.02	76.12	2.24	*2.25	2.38	2.73	+ 9.78
Union Twp.	3.02	73.74	2.16	2.27	2.52	3.04	+ 13.00
West Amwell Twp.	2.21	103.01	2.22	2.37	2.43	2.79	+ 13.36
MERCER COUNTY							
East Windsor Twp.	$4.22	81.41	$3.36	$3.40	$3.69	$3.68	- 1.38
Ewing Twp.	7.44	40.37	2.82	2.89	2.89	3.07	+ 7.11
Hamilton Twp.	2.75	98.37	2.62	2.63	2.74	3.11	+ 6.69
Hightstown Bor.	4.81	76.40	3.58	3.69	3.88	4.04	- 1.36
Hopewell Bor.	3.70	73.46	2.66	2.94	3.10	3.30	+ 1.55
Hopewell Twp.	2.81	93.10	2.53	2.58	2.60	2.76	+ 2.25
Lawrence Twp.	3.51	77.14	2.61	2.80	3.03	3.08	+ 0.36
Pennington Bor.	4.24	62.86	2.64	2.80	2.95	3.04	+ 4.44
Princeton Bor.	5.05	41.98	2.50	2.61	2.62	2.77	+ 15.93
Princeton Twp.	4.16	62.81	2.59	2.80	2.89	3.21	+ 7.72
Trenton City	9.12	65.28	5.45	5.24	5.36	5.83	+ 6.18
Washington Twp.	3.15	77.67	2.38	2.53	2.53	2.82	+ 1.11
West Windsor Twp.	5.46	53.96	2.89	3.01	3.00	3.06	+ 3.45
MIDDLESEX COUNTY							
Carteret Bor.	$2.91	99.61	$2.63	$2.39	$2.48	$2.72	+ 10.57
Cranbury Twp.	2.28	86.92	1.86	1.99	2.13	2.40	+ 5.91
Dunellen Bor.	3.09	96.03	2.77	2.78	3.05	3.44	+ 6.65
East Brunswick Twp.	4.10	73.43	2.95	3.03	3.07	3.07	+ 9.50
Edison Twp.	3.62	65.95	2.32	2.49	2.55	2.67	+ 2.63
Helmetta Bor.	3.96	91.03	3.13	2.72	2.46	2.66	+ 20.83
Highland Park Bor.	3.90	100.00	3.83	3.78	3.62	3.79	+ 5.00
Jamesburg Bor.	3.49	95.14	3.26	3.76	3.19	3.35	- 9.90
Metuchen Bor.	4.26	73.37	3.04	3.08	3.16	3.39	+ 6.61
Middlesex Bor.	3.60	76.67	2.74	2.94	2.93	3.05	+ 2.25
Milltown Bor.	3.96	57.37	2.21	2.36	2.11	2.17	+ 7.16
Monroe Twp.	3.04	74.61	2.23	2.36	2.40	2.74	+ 5.72
New Brunswick City	4.13	87.79	3.41	3.56	3.78	3.93	- 3.13
North Brunswick Twp.	3.92	64.25	2.34	2.39	2.37	2.60	+ 7.83
Old Bridge Twp.	3.17	103.36	3.22	3.19	3.28	3.82	13.54
Perth Amboy City	4.28	67.85	2.64	3.04	3.11	3.01	- 3.88
Piscataway Twp.	3.23	86.31	2.70	2.85	2.99	3.05	+ .58
Plainsboro Twp.	2.09	87.70	1.76	1.68	1.72	1.64	+ 27.93
Sayreville Bor.	2.20	95.60	1.90	1.85	1.87	1.95	+ 7.52
South Amboy City	2.72	89.10	2.33	2.19	2.14	2.03	+ 8.77
South Brunswick Twp.	3.69	76.25	2.69	2.85	3.06	3.03	+ 5.51
South Plainfield Bor.	2.70	98.39	2.56	2.65	2.68	2.78	+ 4.78
South River Bor.	3.53	87.50	3.03	3.07	3.02	3.41	+ 5.97
Spotswood Bor.	3.95	83.14	3.11	3.66	3.40	4.06	- 8.44
Woodbridge Twp.	3.64	63.74	2.20	2.21	2.36	2.55	+ 6.04

	1979						
			Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Rates	1979	1978	1977	1976	Total Property Tax Percent Change 1978 to 1979
MONMOUTH COUNTY							
Aberdeen Twp.	$5.362	59.82	$3.12	$3.12	$1.83	$2.15	+ 7.10
Allenhurst Bor.	3.313	59.07	1.92	1.85	3.06	3.72	+ 16.30
Allentown Bor.	3.837	89.37	3.41	3.44	6.25	5.88	+ 1.86
Asbury Park City	9.417	73.42	6.65	5.95	3.48	3.79	+ 8.42
Atlantic Highlands Bor.	3.922	86.08	3.35	3.24	2.55	2.86	+ 12.42
Avon-By-The-Sea Bor.	4.459	50.01	2.21	2.32	2.78	2.95	+ 4.48
Belmar Bor.	4.374	59.26	2.55	2.68	3.90	4.48	+ 1.91
Bradley Beach Bor.	6.748	58.16	3.87	3.72	2.81	3.21	+ 7.86
Brielle Bor.	3.978	64.41	2.54	2.70	2.22	2.49	- .32
Colts Neck Twp.	3.801	60.95	2.30	2.29	2.09	2.43	+ 10.02
Deal Bor.	3.135	52.16	1.63	1.85	2.47	2.63	+ 4.31
Eatontown Bor.	2.853	93.26	2.58	2.85	3.18	3.51	- 1.75
Englishtown Bor.	4.521	67.92	3.01	2.94	3.55	3.83	- 2.74
Fair Haven Bor.	5.992	53.38	3.18	3.34	2.52	2.79	+ 1.05
Farmingdale Bor.	5.524	46.64	2.59	2.62	3.12	3.74	+ 9.80
Freehold Bor.	4.566	67.07	3.00	3.29	2.90	3.36	- 7.16
Freehold Twp.	4.388	62.92	2.71	2.82	3.17	3.84	+ 5.33
Hazlet Twp.	2.853	96.92	2.70	2.84	3.29	3.71	+ 4.95
Highlands Bor.	3.920	88.90	3.44	3.07	2.51	2.95	+26.26
Holmdel Twp.	2.272	111.62	2.41	2.50	3.05	3.60	+ 8.97
Howell Twp.	5.194	50.99	2.60	2.81	2.01	2.29	- 3.66
Interlaken Bor.	3.303	53.87	1.78	1.93	3.43	3.86	+ 1.78
Keansburg Bor.	6.298	56.37	3.49	3.29	3.69	3.88	+ 11.70
Keyport Bor.	4.111	84.42	3.39	3.28	3.38	3.52	+ 10.27
Little Silver Bor.	4.976	63.88	3.15	3.36	3.97	4.37	+ 3.45
Loch Arbour Village	7.021	53.10	3.69	3.86	3.81	4.17	- 1.17
Long Branch City	3.707	89.50	3.25	3.19	2.96	3.74	+ 11.02
Manalapan Twp.	4.688	62.87	2.92	3.13	2.62	2.82	+ 1.75
Manasquan Bor.	4.887	54.18	2.63	2.78	3.23	3.72	+ 3.27
Marlboro Twp.	4.662	62.73	2.91	3.17	3.14	3.18	+ 3.45
Matawan Bor.	2.957	105.82	3.08	3.06	3.37	3.87	+ 5.48
Middletown Twp.	4.206	64.43	2.69	2.67	2.69	3.22	+ 10.82
Millstone Twp.	4.465	48.74	2.14	2.24	2.30	2.85	+ 6.49
Monmouth Beach Bor.	3.600	80.95	2.91	2.98	3.03	3.15	+ 7.45
Neptune Twp.	4.816	63.09	2.97	3.03	3.14	3.45	- 1.33
Neptune City Bor.	4.880	63.33	3.00	3.13	3.22	3.39	- 1.59
Ocean Twp.	3.335	91.44	3.02	3.18	3.25	3.81	+ 6.92
Oceanport Bor.	3.569	72.19	2.52	2.71	2.73	3.05	+ 2.50
Red Bank Bor.	4.175	88.42	3.54	3.70	3.63	4.04	+ 1.51
Roosevelt Bor.	4.125	91.90	3.76	4.15	4.06	4.56	- 1.61
Rumson Bor.	3.342	91.42	3.04	3.13	3.23	3.71	+ 8.28
Sea Bright Bor.	3.974	70.16	2.72	3.01	2.62	2.75	- 1.47
Sea Girt Bor.	3.015	60.13	1.81	1.91	1.96	2.06	+ 5.75
Shrewsbury Bor.	3.884	80.73	3.04	3.21	3.22	3.50	+ .80
Shrewsbury Twp.	4.787	100.00	3.40	3.73	3.72	4.39	- .50
South Belmar Bor.	6.042	56.16	3.38	3.70	3.79	3.68	+ 4.96
Spring Lake Bor.	3.060	65.22	2.00	2.05	2.16	2.26	+ 5.73
Spring Lake Heights Bor.	3.096	82.84	2.54	2.69	2.75	3.11	+ 7.63
Tinton Falls	2.960	109.98	3.15	3.34	3.26	3.73	+ 14.25
Union Beach Bor.	5.584	53.07	2.85	3.03	3.17	3.37	+ 1.05
Upper Freehold Twp.	4.617	51.67	2.33	2.36	3.15	2.54	+ 5.90
Wall Twp.	4.370	55.69	2.39	2.58	2.73	2.86	+ 3.18
West Long Branch Bor.	32.52	84.88	2.67	2.74	2.92	3.23	+ 5.14
MORRIS COUNTY							
Boonton Town	$4.99	50.26	$2.37	$2.40	$2.72	$2.75	+ 7.36
Boonton Twp.	4.76	39.09	1.83	1.92	2.12	2.31	+ 9.41
Butler Bor.	4.80	53.3	2.46	2.84	2.69	3.16	- 1.09
Chatham Bor.	6.99	35.09	2.41	2.55	2.75	2.87	+ 6.51
Chatham Twp.	7.15	33.67	2.40	2.67	2.99	3.14	+ 7.77

	1979		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Rates	1979	1978	1977	1976	Total Property Tax Percent Change 1978 to 1979
MORRIS COUNTY (Continued)							
Chester Bor.	$2.89	95.90	$2.69	$2.71	$3.07	$3.46	+ 10.40
Chester Twp.	4.50	63.66	2.84	3.01	3.19	3.44	+ 6.18
Denville Twp.	5.00	45.37	2.22	2.39	2.52	2.82	+ 6.30
Dover Town	6.49	40.20	2.53	2.76	3.07	3.13	- 1.30
East Hanover Twp.	3.26	49.14	1.54	1.69	1.85	2.10	+ 7.46
Florham Park Bor.	1.98	93.44	1.79	1.99	2.17	2.25	+ 5.84
Hanover Twp.	5.52	33.20	1.74	1.90	2.03	2.22	+ 5.64
Harding Twp.	2.49	63.95	1.58	1.57	1.69	1.88	+ 8.84
Jefferson Twp.	3.60	73.78	2.64	2.81	3.04	3.16	+ 2.62
Kinnelon Bor.	4.20	65.48	2.74	2.71	3.02	3.09	+ 3.74
Lincoln Park Bor.	4.54	69.20	3.08	3.10	3.25	3.38	+ 9.97
Madison Bor.	6.07	43.01	2.61	2.80	3.01	3.19	+ 5.29
Mendham Bor.	2.71	97.35	2.60	2.52	3.09	3.36	+ 11.22
Mendham Twp.	3.03	79.12	2.39	2.67	3.00	3.05	+ 7.82
Mine Hill Twp.	2.71	104.45	2.74	3.03	3.08	3.41	+ 10.13
Montville Twp.	4.33	52.49	2.23	2.34	2.70	2.86	+ 9.51
Morris Twp	3.26	69.63	2.21	2.37	2.52	2.57	+ 6.04
Morris Plains Bor.	5.50	43.71	2.30	2.42	2.60	2.59	+ 6.26
Morristown Town	3.49	96.33	3.21	3.39	3.75	3.85	- 1.85
Mountain Lakes Bor.	7.52	42.21	3.17	3.27	3.54	4.16	+ 13.62
Mount Arlington Bor.	3.19	94.21	2.97	3.15	3.47	3.90	- 0.12
Mount Olive Twp.	3.50	67.08	2.33	2.57	3.09	3.61	+ 5.93
Netcong Bor.	2.89	83.59	2.35	2.46	2.96	3.22	+ 5.01
Par-Troy Hills Twp.	4.57	53.66	2.42	2.60	2.81	3.02	+ 3.46
Passaic Twp.	5.63	43.80	2.43	2.68	2.95	3.08	+ 6.02
Pequannock Twp.	4.47	56.81	2.50	2.64	2.82	3.15	+ 5.68
Randolph Twp.	4.10	67.77	2.74	2.81	3.20	3.48	+ 9.92
Riverdale Bor.	2.70	90.64	2.34	2.45	2.58	2.93	+ 1.87
Rockaway Bor.	3.24	73.50	2.26	2.36	2.55	2.72	+ 3.35
Rockaway Twp.	4.93	49.00	2.37	2.68	2.91	3.36	+ 6.96
Roxbury Twp.	3.71	66.02	2.40	2.47	2.90	3.40	+ 9.02
Victory Gardens Bor.	3.98	80.88	3.17	3.09	3.05	3.75	+ 4.86
Washington Twp.	3.85	57.56	2.18	2.28	2.82	3.05	+ 14.77
Wharton Bor.	5.42	50.65	2.64	2.78	2.97	3.19	+ 7.54
OCEAN COUNTY							
Barnegat Twp.	$2.45	99.78	$2.43	$2.50	$2.43	$2.70	+ .32
Barnegat Light Bor.	1.62	81.45	1.32	1.41	1.41	1.62	+ 3.00
Bay Head Bor.	1.38	125.49	1.72	1.93	1.71	1.87	+ 4.23
Beach Haven Bor.	1.74	85.41	1.46	1.51	1.58	1.79	+ 7.73
Beachwood Bor.	2.78	107.49	2.97	2.86	2.61	2.66	+ 9.41
Berkeley Twp.	3.02	67.27	2.02	2.08	2.22	2.31	+ 9.50
Brick Twp.	3.67	66.67	2.43	2.32	2.37	2.54	+ 11.76
Dover Twp.	3.36	78.86	2.60	2.53	2.39	2.46	+ 9.51
Eagleswood Twp.	3.15	76.30	2.39	2.47	2.60	2.96	+ 1.70
Harvey Cedars Bor.	1.74	86.24	1.49	1.63	1.59	1.77	+ 1.97
Island Heights Bor.	2.99	90.90	2.70	2.99	3.04	3.01	+ 3.76
Jackson Twp.	2.75	101.48	2.75	2.83	2.93	3.27	+ .21
Lacey Twp.	1.53	72.98	1.11	1.17	1.18	1.49	+ 3.02
Lakehurst Bor.	3.15	103.84	3.21	3.29	3.71	4.19	+ 1.10
Lakewood Twp.	3.18	93.26	2.92	2.95	3.01	3.09	+ 4.75
Lavallette Bor.	1.40	97.58	1.35	1.51	1.38	1.42	- .88
Little Egg Harbor Twp.	3.26	72.86	2.38	2.29	2.30	2.39	+ 10.88
Long Beach Twp.	1.28	99.74	1.26	1.34	1.32	1.45	5.47
Manchester Twp.	1.96	93.32	1.82	1.54	1.93	2.07	44.76
Mantoloking Bor.	2.06	66.55	1.37	1.52	1.56	1.70	+ 1.16
Ocean Twp.	2.22	96.71	2.13	2.33	2.10	2.02	- 3.42
Ocean Gate Bor.	3.18	85.30	2.70	2.96	2.90	3.00	- 3.55
Pine Beach Bor.	2.87	96.73	2.76	2.65	2.50	2.74	+ 13.08
Plumsted Twp.	1.76	104.53	1.79	1.99	2.17	2.48	+ .94

	1979		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Rates	1979	1978	1977	1976	Total Property Tax Percent Change 1978 to 1979
OCEAN COUNTY (Continued)							
Point Pleasant Bor.	$2.75	93.96	$2.56	$2.63	$2.56	$2.67	+ 4.19
Pt. Pleasant Beach Bor.	2.87	81.44	2.27	2.30	2.33	2.36	+ 8.07
Seaside Heights Bor.	1.96	98.03	1.87	1.86	1.77	1.88	- .59
Seaside Park Bor.	2.48	66.11	1.62	1.59	1.56	1.54	+ 9.19
Ship Bottom Bor.	1.84	83.55	1.51	1.52	1.59	1.75	+ 7.36
South Toms River Bor.	3.16	85.55	2.65	2.50	2.49	2.70	+6.28
Stafford Twp.	2.14	74.33	1.59	1.68	1.67	1.90	+ 8.40
Surf City Bor.	1.41	92.76	1.30	1.39	1.41	1.55	+ 7.14
Tuckerton Bor.	3.18	83.32	2.62	2.87	2.91	3.22	- 3.79
PASSAIC COUNTY							
Bloomington Bor.	$3.34	94.02	$3.08	$3.11	$3.31	$3.76	+ 1.76
Clifton City	3.02	73.02	2.01	2.03	2.03	2.25	+ 6.23
Haledon Bor.	5.01	54.23	2.65	2.66	2.80	2.85	+ 6.30
Hawthorne Bor.	3.93	65.66	2.50	2.53	2.57	2.84	+6.45
Little Falls Twp.	3.86	59.46	2.22	2.32	2.25	2.60	- 1.33
North Haledon Bor.	6.01	43.59	2.60	2.67	2.69	2.91	+ 5.10
Passaic City	5.47	80.51	3.84	3.65	3.69	3.88	+ .97
Paterson City	5.15	72.37	3.48	3.65	3.75	3.84	+ .51
Pompton Lakes Bor.	5.71	58.16	3.19	3.27	3.47	3.71	+5.65
Prospect Park Bor.	4.68	59.08	2.67	2.62	2.59	3.04	+ 9.31
Ringwood Bor.	5.23	57.76	3.02	3.20	3.04	3.88	+ 4.17
Totowa Bor.	2.04	96.46	1.88	1.96	2.13	2.43	+ 1.57
Wanaque Bor.	5.06	58.93	2.91	2.95	3.13	3.87	+ 3.01
Wayne Twp.	3.24	88.90	2.81	2.87	2.97	2.91	+ 5.17
West Milford Twp.	4.89	61.23	2.99	3.09	3.03	3.75	+ 3.60
West Paterson Bor.	4.30	58.92	2.45	2.47	2.51	2.79	+ 6.71
SALEM COUNTY							
Alloway Twp.	$3.27	76.19	$2.41	$2.19	$2.36	$3.20	+ 19.67
Carney's Point	3.89	83.32	2.96	3.01	3.57	4.62	+ 8.29
Elmer Bor.	3.49	82.29	2.78	2.80	2.99	3.63	+ 11.13
Elsinboro	3.01	82.55	2.43	2.43	2.44	3.28	+ 4.89
Lower Alloways Crk. Twp.	1.36	74.77	.93	.84	.85	.99	+ 28.8
Mannington Twp.	3.15	75.22	2.15	2.36	2.61	3.21	+ 14.61
Oldmans Twp.	3.33	68.63	2.19	2.17	2.45	2.73	+ 10.49
Penns Grove Bor.	6.66	57.54	3.77	3.98	4.42	5.07	+ .43
Pennsville Twp.	3.28	81.51	2.00	1.90	2.00	2.36	+ 2.57
Pilesgrove Twp.	2.92	88.38	2.49	2.34	2.29	2.75	+ 16.86
Pittsgrove Twp.	2.51	103.71	2.54	2.67	2.91	3.26	+ 14.85
Quinton Twp.	2.58	87.30	2.19	2.24	2.58	3.56	+ 2.82
Salem City	3.68	108.16	3.47	3.23	3.31	4.19	+ 9.15
Upper Pittsgrove Twp.	2.57	98.24	2.40	2.44	2.53	3.17	+ 10.90
Woodstown Bor.	3.87	78.46	2.99	2.92	2.99	3.25	+ 10.87
SOMERSET COUNTY							
Bedminster Twp.	$1.66	92.66	$1.50	$1.23	$1.25	$1.39	+ 34.23
Bernards Twp.	4.21	55.05	2.30	2.39	2.52	2.78	+ 8.27
Bernardsville Bor.	3.45	68.14	2.33	2.45	2.50	2.68	+ 4.27
Bound Brook Bor.	2.98	108.33	3.15	3.08	3.25	3.41	+7.79
Branchburg Twp.	2.07	97.07	1.96	2.15	2.36	2.52	+ 10.41
Bridgewater Twp.	3.86	71.59	2.52	2.50	2.55	2.60	+ 9.96
Far Hills Bor.	1.84	86.00	1.55	1.5[illegible]	1.59	1.70	+ 9.96
Franklin Twp.	4.42	65.70	2.87	2.85	2.79	2.76	+ .10
Green Brook Twp.	4.48	65.34	2.86	2.88	2.96	3.06	+ 8.20
Hillsbrough Twp.	4.48	54.26	2.40	2.65	2.64	2.97	+ 3.86
Manville Bor.	7.56	38.45	2.59	2.54	2.70	2.97	+ 8.32
Millstone Bor.	4.07	55.96	2.25	2.20	2.59	2.84	+ 11.63

	1979		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Rates	1979	1978	1977	1976	Total Property Tax Percent Change 1978 to 1979
SOMERSET COUNTY (Continued)							
Montgomery Twp	$2.47	105.64	$2.54	$2.58	$2.55	$2.80	+ 11.16
North Plainfield Bor.	3.01	110.47	3.26	3.29	3.35	3.58	+ 5.92
Peapack-Gladstone Bor.	1.77	130.17	2.25	2.34	2.12	2.42	+ 6.53
Raritan Bor.	2.60	117.83	2.87	3.12	2.93	2.81	+ 3.26
Rocky Hill Bor.	5.08	49.22	2.38	2.64	2.83	3.05	- 1.45
Somerville Bor.	4.14	83.89	3.38	3.45	3.57	3.77	+ 2.03
South Bound Brook Bor.	6.07	50.23	2.92	2.74	3.01	3.24	+ 7.34
Warren Twp	5.14	50.53	2.56	2.64	2.84	3.07	+5.61
Watchung Bor.	5.05	44.24	2.14	2.20	2.40	2.29	+ 7.58
SUSSEX COUNTY							
Andover Bor.	$2.01	120.18	$2.30	$2.35	$2.77	$3.17	+ 10.55
Andover Twp	5.14	51.40	2.58	2.63	2.89	2.89	+ 9.18
Branchville Bor.	2.54	83.41	1.94	1.91	2.46	2.46	+ 8.07
Byram Twp	3.86	74.75	2.86	2.92	3.33	3.70	+ 6.88
Frankford Twp	5.20	54.73	2.79	2.77	3.01	3.37	+ 14.64
Franklin Bor.	4.54	57.69	2.55	2.88	3.24	3.84	+1.83
Fredon Twp	5.12	55.41	2.76	2.94	3.71	4.05	+ 3.61
Green Twp	3.85	78.97	2.97	2.76	3.10	3.61	+ 18.80
Hamburg Bor.	2.10	123.51	2.45	2.49	3.38	3.56	+ 20.88
Hampton Twp	4.22	60.46	2.49	2.37	2.56	3.14	+ 9.40
Hardyston Twp	4.28	63.62	2.67	2.81	3.06	3.29	+ 1.97
Hopatcong Bor.	2.93	115.88	3.38	3.24	3.01	3.43	+ 11.69
Lafayette Twp	3.95	62.21	2.33	2.38	2.76	3.60	+ 19.40
Montague Twp	2.59	64.78	1.66	1.74	1.82	2.09	+ 7.09
Newton Town	6.70	46.90	2.98	3.05	3.44	3.72	+ 5.56
Ogdenburg Bor.	2.98	95.44	2.68	2.69	3.02	3.48	+ 5.13
Sandyston Twp	2.68	84.22	2.21	2.05	2.09	2.34	+ 12.73
Sparta Twp	4.04	74.18	2.96	3.02	3.31	3.63	+ 8.31
Stanhope Bor.	5.14	61.63	3.10	3.23	3.61	4.24	+ 5.16
Stillwater Twp	3.92	68.60	2.66	2.73	2.97	3.52	+ 1.75
Sussex Bor.	3.01	98.94	2.84	2.84	3.22	3.86	+ 2.64
Vernon Twp	3.50	73.69	2.56	2.74	2.87	2.78	+ 1.42
Walpack Twp	1.09	80.96	.82	3.83	3.96	3.38	- 80.43
Wantage Twp	4.75	53.96	2.61	2.60	2.90	2.85	+ 2.11
Berkeley Heights Twp	3.92	57.14	2.09	2.21	2.31	2.69	+ 4.81
Clark Twp	3.52	81.99	2.74	2.83	2.94	3.13	+ 3.52
Cranford Twp	3.26	91.45	2.90	2.88	3.07	3.24	+ 6.84
Elizabeth City	4.11	94.34	3.61	3.88	3.92	3.96	- 4.41
Fanwood Bor.	5.24	65.02	3.38	3.04	3.13	3.54	+ 17.79
Garwood Bor.	3.34	94.92	2.88	2.53	2.52	2.84	+ 13.99
Hillside Twp	3.47	99.89	3.19	3.21	3.09	3.29	+ 2.26
Kenilworth Bor.	2.52	87.75	2.01	1.99	2.04	2.33	+ 6.52
Linden City	1.86	88.60	1.45	1.44	1.57	1.89	+ 5.50
Mountainside Bor.	3.36	71.16	2.30	2.53	2.44	2.70	+ 1.73
New Providence Bor.	3.35	89.31	2.93	3.01	3.12	3.15	+ 8.31
Plainfield City	4.36	94.12	3.91	3.85	4.00	4.41	+ 3.84
Rahway City	4.09	83.24	3.18	2.98	3.11	3.25	+ 12.90
Roselle Bor.	3.20	105.10	3.26	3.14	3.22	3.49	+ 5.38
Roselle Park Bor.	4.19	75.31	3.09	3.00	3.31	3.41	+ 11.59
Scotch Plains Twp	4.53	68.13	3.06	2.98	3.20	3.46	+ 10.13
Springfield Twp	2.96	94.64	2.68	2.68	2.70	3.03	+ 8.72
Summit City	4.03	60.62	2.39	2.61	2.82	2.96	+ 3.36
Union Twp	2.71	89.92	2.31	2.33	2.18	2.19	+ 4.09
Westfield Town	4.59	62.40	2.82	2.86	2.89	3.18	+ 7.42
Winfield Twp	15.74	55.00	8.62	8.42	9.64	10.07	+ 12.33

	1979		Effective Tax Rates				
County and District	Actual Tax Rates	County Equalization Rates	1979	1978	1977	1976	Total Property Tax Percent Change 1978 to 1979
UNION COUNTY							
Berkeley Heights	$3.92	57.14	$2.09	$2.21	$2.31	$2.69	+ 4.81
Clark Twp.	3.52	81.99	2.74	2.83	2.94	3.13	+ 3.52
Cranford Twp.	3.26	91.45	2.90	2.88	3.07	3.24	+ 6.84
Elizabeth City	4.11	94.34	3.61	3.88	3.92	3.96	- 4.41
Fanwood Bor.	5.24	65.02	3.38	3.04	3.13	3.54	+ 17.79
Garwood Bor.	3.34	94.92	2.88	2.53	2.52	2.84	+ 13.99
Hillside Twp.	3.47	99.89	3.19	3.21	3.09	3.29	+ 2.26
Kenilworth Bor.	2.52	87.75	2.01	1.99	2.04	2.33	+ 6.52
Linden City	1.86	88.60	1.45	1.44	1.57	1.89	+ 5.50
Mountainside Bor.	3.36	71.16	2.30	2.53	2.44	2.70	+ 1.73
New Providence Bor.	3.35	89.31	2.93	3.01	3.12	3.15	+ 8.31
Plainfield City	4.36	94.12	3.91	3.85	4.00	4.41	+ 3.84
Rahway City	4.09	83.24	3.18	2.98	3.11	3.25	+ 12.90
Roselle Bor.	3.20	105.10	3.26	3.14	3.22	3.49	+ 5.38
Roselle Park Bor.	4.19	75.31	3.09	3.00	3.31	3.41	+ 11.59
Scotch Plains Twp.	4.53	68.13	3.06	2.98	3.20	3.46	+ 10.13
Springfield Twp.	2.96	94.64	2.68	2.68	2.70	3.03	+ 8.72
Summit City	4.03	60.62	2.39	2.61	2.82	2.96	+ 3.36
Union Twp.	2.71	89.92	2.31	2.33	2.18	2.19	+ 4.09
Westfield Town	4.59	62.40	2.82	2.86	2.89	3.18	+ 7.42
Winfield Twp.	15.74	55.00	8.62	8.42	9.64	10.07	+ 12.33
WARREN COUNTY							
Allamuchy Twp.	$1.84	99.34	$1.77	$2.03	$1.76	$2.38	+ 9.72
Alpha Bor.	3.64	61.68	2.13	1.93	1.95	2.46	+ 15.19
Belvidere Town	4.13	64.24	2.52	2.57	2.43	2.97	+ 10.20
Blairstown Twp.	.64	91.58	.56	.68	.58	.61	- 12.31
Franklin Twp.	2.97	63.82	1.82	2.06	2.09	2.28	+ 9.30
Frelinghuysen Twp.	2.22	100.09	2.13	2.26	2.22	2.73	- 1.73
Greenwich Twp.	2.25	97.53	2.11	2.27	2.26	2.48	+ 3.92
Hackettstown Town	5.02	57.28	2.76	2.92	2.89	3.56	+ .73
Hardwick Twp.	3.72	57.63	2.11	2.02	1.98	2.20	+ 9.15
Harmony Twp.	2.36	95.90	2.14	2.13	2.10	2.39	+ 5.57
Hope Twp.	2.21	96.47	2.08	2.32	2.18	2.06	+ 4.15
Independence Twp.	2.09	101.10	2.06	2.35	2.21	2.81	- 4.45
Knowlton Twp.	3.20	70.36	2.18	2.53	2.29	2.64	- 8.57
Liberty Twp.	2.39	93.45	2.19	2.28	2.15	2.85	+ 5.85
Lopatcong Twp.	3.76	65.19	2.37	2.38	2.35	2.87	+ 8.88
Mansfield Twp.	2.48	92.70	2.24	2.01	1.96	2.41	+ 14.93
Oxford Twp.	2.32	104.59	2.28	2.37	2.25	3.11	+ 9.99
Pahaquarry Twp.	4.92	13.33	.62	.68	.58	.59	- 11.71
Phillipsburg Town	2.41	125.31	2.72	2.54	2.69	3.52	+ 16.74
Pohatcong Twp.	2.03	104.45	2.03	2.09	2.17	2.66	+ 2.82
Washington Bor.	4.32	64.50	2.69	2.81	2.94	3.40	+ 1.53
Washington Twp.	3.77	62.22	2.28	2.34	2.31	2.61	+ 2.52
White Twp.	1.62	99.06	1.54	1.73	1.84	2.17	+ 10.90

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per $100 of Assessed Valuation for said year.

TAX COURT OF NEW JERSEY

On July 1, 1979, New Jersey's Tax Court became operative. It supplements the Division of Tax Appeals and possesses the jurisdiction formerly held by that agency. The Tax Court is a part of the Judiciary and thus completely independent of and divorced from the Executive Branch of government.

Lawrence W. Lasser, Tewksbury Twp.

Michael A. Andrews, Trenton

Richard M. Connolly, Flemington

David E. Crabtree, Woodbury

John F. Evens, Wayne

John J. Hopkins, Upper Montclair

Anthony M. Lario, Cherry Hill

D. Jean Hancikovsky, *Acting Clerk*

Mail Address of Tax Court
P.O. Box 290
Trenton, New Jersey 08625

Office address of Tax Court
447 Bellevue Avenue
Trenton, New Jersey 08625

Telephone (609) 292-5082

COUNTY BOARDS OF TAXATION
(Including Term of Office)

ATLANTIC COUNTY BOARD OF TAXATION

President: (’79) Lois H. Finifter (’82), (’78) C. Herbert Hyman (’81), (’79) John Cavuto (’80).

Secretary: John Murtland 1625 Atlantic Avenue, Atlantic City, N.J. 08401

BERGEN COUNTY BOARD OF TAXATION

President: (’74) Mrs. Joan Murray (’79), (’77) Salvatore M. Banca (’82), (’76) Alfred P. Levin (’81), (’78) Robert R. Guida (’83).

Secretary: Dante Leodori, 123 Hudson Street, Hackensack, N.J. 07601.

BURLINGTON COUNTY BOARD OF TAXATION

President: (’76) Harry F. Renwick, Sr. (’80), (’73) Samuel P. Alloway (’76), (’79) Earl Emmons (’81).

Secretary: Samuel O. Paglione, County Office Building, Mt. Holly, N.J. 08060

CAMDEN COUNTY BOARD OF TAXATION

President: (’77) Joseph J. Grassi, Jr. (’81), (’77) Victor T. Kolton (’79), (’78) Louis C. Joyce, III (’81).

Secretary: Martin Blaskey, Camden County Administration Building, 600 Market Street, Camden, New Jersey 08101.

CAPE MAY COUNTY BOARD OF TAXATION

President: (’79) Alan I. Gould (’82), (’77) Joseph A. DeFranco (’80), (’78) Ellery M. Bowman (’81).

Secretary: Lawrence Berardelli, Jr., Central Mail Room, Cape May Court House, N.J. 08210.

CUMBERLAND COUNTY BOARD OF TAXATION

President: (’77) Robert H. Weber (’80), (’78) Harry Triantos (’81), (’79) Arnold L. Gifford (’82).

Secretary: Keron D. Chance, Court House, Bridgeton, N.J. 08302.

ESSEX COUNTY BOARD OF TAXATION

President: (’71) O. Vincent McNany (’81), (’76) J. Preston Freeman (’83), (’67) Fred W. Federici, Jr. (’80), (’74) Finney J. Alati (’79), (’74) Edward Teltser (’82).

Secretary: George E. McCormack, 110 South Grove, East Orange, N.J. 07018.

GLOUCESTER COUNTY BOARD OF TAXATION

President: (’78) Rudolph Marcucci (’81), (’77) Joseph Minotty (’80).

Secretary: Doloris R. Lindsay, Court House, P.O. Box 652, Woodbury, N.J. 08096.

HUDSON COUNTY BOARD OF TAXATION

President: (’73) John J. Barry (’77), (’75) Marita Borzage (’80), (’73) Anthony Cilento (’78), (’76) George E. Davis (’81), (’79) Rosalie D’Alessandro (’84).

Secretary: Madeleine Nagle, Administration Bldg., 595 Newark Avenue, Jersey City, N.J. 07306.

HUNTERDON COUNTY BOARD OF TAXATION

President: (’78) Mildred Lambert (’80), (’78) Hiram B. Ely, Jr. (’81), (’78) Dale Blazure (’79).

Secretary: Mrs. Virginia D’Andrade, Hall of Records Bldg., P.O. Box 282, Flemington, N.J. 08822.

MERCER COUNTY BOARD OF TAXATION

President: ('79) Thomas J. Dunn ('81), ('77) Bertha Dean ('80), ('79) H. Rick Kline ('82).

Secretary: Anthony J. Panaro, Mercer County Administration Bldg., P.O. Box 8086, Trenton, N.J. 08650.

MIDDLESEX COUNTY BOARD OF TAXATION

President: ('79) Franklin F. Murphy ('82), ('77) David Robinson ('80), ('78) Joseph Spataro ('81).

Secretary: Mrs. Angela J. Szymanski, County Administration Building, New Brunswick, N.J. 08901.

MONMOUTH COUNTY BOARD OF TAXATION

President: ('77) Hugh B. Meehan ('80), ('78) Martin Wigdortz ('81), ('79) John E. Westlake ('82).

Secretary: Gilberto Melendez, Hall of Records, Freehold, N.J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: ('77) Douglas Romaine ('80), ('76) J. Raymond Manahan ('78), ('76) Mrs. Helen Lori ('79).

Secretary: Fred McCoy, Court House, Morristown, N.J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: ('79) Mrs. Georgian Kolber ('82), (78) James J. DeBow ('81), ('77) Joseph F. Flynn ('80).

Secretary: John Fox, Court House, Room 204, 118 Washington Street, Toms River, N.J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: ('77) Allan Mikola ('80), ('79) Adolph V. Bagli ('82), ('78) Matthew S. Trella ('81).

Secretary: James J. Murner, Jr., District Court House, 71 Hamilton St., Paterson, N.J. 07505.

SALEM COUNTY BOARD OF TAXATION

President: ('79) Loren F. Hitchner ('82), ('78) Norman Stout ('81), ('77) Joseph H. Davenport ('80).

Secretary: Barbara L. Collins, Court House, 92 Market Street, Salem, N.J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: ('74) Anthony Curcio ('80), ('76) Frank J. Politano ('82), ('74) Jack Penn ('82).

Secretary: Orlando L. Abbruzzese, Administration Building, Corner N. Bridge & High Streets, Somerville, N.J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: ('74) Louis DelGrosso ('80), ('76) Hon. Emil S. Sorenson ('79), ('78) Richard L. Martin ('81).

Secretary: Benjamin Jager, 16 Church Street, Newton, N.J. 07860.

UNION COUNTY BOARD OF TAXATION

President: ('78) Raleigh Rajoppi ('81), ('79) Anthony Amalfe ('82), ('77) Abe Rothberg ('80).

Secretary: Maurice A. O'Keefe, County Administration Bldg., Elizabethtown Plaza, Elizabeth, N.J. 07207.

WARREN COUNTY BOARD OF TAXATION

President: ('77) Nelson J. Becci ('80), ('79) Frank DeLello ('82), ('78) Gildo Bevilacqua ('81).

Secretary: Owen R. Lyons, Court House, Belvidere, N.J. 07823.

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City	Harry A. Sutton, Jr., Chm., Absecon, 08201 (609) 641-2762 Harvey T. Staake, Jr., Absecon George F. Gillespie, Absecon	Grace H. Staake, Absecon, 08201 (609) 641-2762
Atlantic City	William G. Ferry, Pres., Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City 08401 (609) 344-2121
Brigantine City	Mary Laielli, Brigantine, 08203 (609 266-7421 Ext. 18	Robert C. Betterton, Brigantine, 08203 (609) 266-7421
Buena Boro	Francis J. Andrews, Minotola, 08341 (609) 697-1780	Barth M. Castellari, Vineland, 08360 (609) 697-1780
Buena Vista Twp.	Joseph A. Perella, Buena, 08310 (609) 691-1289	Peter Micheletti, Richland, 08350 (609) 691-5247
Corbin City	William J. Nunn, Jr., Northfield, 08225 (609) 628-2673	Mary Ann German, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta Scates, Egg Harbor, 08215 (609) 965-4747	Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp.	Edward D. Schmincke, Sec., Linwood, 08221 (609) 927-6655 Richard E. Squires, Linwood	Bernard M. Murphy, Linwood, 08221 (609) 927-3475
Estelle Manor City	Cornelius Garrison, Jr., Sec., Pt. Republic 08241 (609) 652-7637	Jeanne Prickett, Estell Manor 08319 (609) 476-2[illegible]84
Folsom Boro	Joseph D. Ingemi, Folsom, 08037 (609) 561-6826	Frank E. Byrnes, Williamstown, 08094 (609) 561-4374
Galloway Twp.	Dorothy Montag, Cologne, 08213 (609) 965-0547	John P. Dermanoski, Cologne, 08213 (609) 965-1482
Hamilton Twp.	F. William Mitchell, Mays Landing, 08330 (609) 625-1671	Mrs. Irene Weisenstein, Mays Landing 08330 (609) 625-2151
Hammonton Town	Warren N. Murphy, Sec., Hammonton, 08037 (609) 561-5454 Samuel J. Cappuccio, Pres., Hammonton Paul Pullia, Hammonton	Theodore J. Trauner, Hammonton, 08037 (609) 561-0081
Linwood City	William J. Nunn, Jr., Sec., Northfield, 08225 (609) 927-4109 F. William Mitchell, Northfield Edward D. Schmincke, Absecon	George P. Helfrich, Linwood, 08221
Longport Boro	Charles R. Braun, Cologne, 08213 (609) 823-2731	William A. Fiore, Longport, 08403 (609) 823-2731
Margate City	Dora DeVine, Sec., Margate, 08402 (609) 822-0424 Ext. 276 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-0424
Mullica Twp.	Vacancy, Elwood, 08217 (609) 561-3177	Martin Decker, Elwood, 08217 (609) 561-4499
Northfield City	William J. Nunn, Jr., Sec., Northfield, 08225 (609) 641-2054 F. William Mitchell, Northfield Edward D. Schmincke, Northfield	Robert E. Vogel, Northfield, 08225 (609) 641-2000
Pleasantville City	Barry Ludy, Pleasantville, 08232 (609) 646-8073	Raymond J. Beckman, Jr., Pleasantville, 08232 (609) 646-2076
Port Republic City	Harvey T. Staake, Jr., Sec., Absecon, 08201 (609) 641-7951	Sara E. Garrison, Port Republic, 08241 (609) 652-9334
Somers Point City	William S. Hartley, Somers Point, 08244 (609) 927-9285	Thelma Wunder, Somers Point, 08244 (609) 927-9285
Ventnor City	Arthur Amonette, Ventnor, 08406 (609) 823-4174	Maureen Conover, Ventnor, 08406 (609) 823-4101
Weymouth Twp.	Alberta T. Scates, Mays Landing, 08330 (609) 625-2607	Amelia Messina, Belcoville, 08330

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Boro	Annette Baum, Sec., Allendale, 07401 (201) 825-3700 Robert Cross, Allendale	Norman F. Lane, Allendale, 07401 (201) 327-0313
Alpine Boro	Louis R. Cacace, Sec., Alpine, 07620 (201) 768-6865 Edward L. Berry, Alpine	Alice Parsells, Alpine, 07620 (201) 768-6865
Bergenfield Boro	Lois J. Wieboldt, Bergenfield, 07621 (201) 384-6000	Helen Swierczek, Bergenfield, 07621 (201) 384-1100
Bogota Boro	Wilbur Heinemeyer, Bogota, 07603 (201) 442-1736	Helen Stipo, Bogota, 07603 (201) 342-1737
Carlstadt Boro	Francis X. Hickey, Sec., Carlstadt, 07072 (201) 939-2850 Paul Barbire, Woodridge	Henry Bade, Carlstadt, 07072 (201) 939-2850
Cliffside Park Boro	Robert N. Iulo, Cliffside Park, 07010 (201) 945-3481	Vincent T. McKenna, Cliffside Park, 07010 (201) 943-1400
Closter Boro	Harold Jonassen, Closter, 07624 (201) 768-1400	Norma Gottemoller, Closter, 07624 (201) 768-1401
Cresskill Boro	Alfred J. Schlegel, Cresskill, 07626 (201) 567-4476	George W. Stanton, Cresskill, 07626 (201) 569-5768
Demarest Boro	Peter M. Tintle, Demarest, 07627 (201) 768-3802	Lore Lehmann, Demarest, 07627 (201) 768-3611
Dumont Boro	John Gillespie, Dumont, 07628 (201) 385-7000	William Pizzute, Dumont, 07628 (201) 385-7000
East Rutherford Boro	Lester L. Plosia, Sec., East Rutherford, 07073 (201) 933-3447	Patrick DeVasto, Rutherford, 07073 (201) 933-3446
Edgewater Boro	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-1700	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Boro	Foster W. Pericciuoli, Sec., Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr., Elmwood Park Frank P. Battaglino, Elmwood Park	Salvatore Spinato, Elmwood Park, 07407 (201) 796-3900
Emerson Boro	William J. Sheehan, Emerson, 07630 (201) 262-2807	Joseph McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Raymond D. Picciano, Englewood, 07631 (201) 567-1800	Peter Tierney, Englewood, 07631 (201) 567-1800
Englewood Cliffs Boro	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567 Francis A. Deshusses, Englewood Cliffs	William Hoinash, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Boro	Edward A. McKenna, Fair Lawn, 07410 (201) 796-1700	Donald DeBruin, Fair Lawn, 07410 (201) 796-1700
Fairview Boro	Patrick DeSena, Fairview, 07022 (201) 943-2543 Salvatore Lauricella, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 945-2931
Fort Lee Boro	Carmen N. Pentifallo, Fort Lee, 07024 (201) 592-3553	Dorothy Pagano, Fort Lee, 07024 (201) 592-3540
Franklin Lakes Boro	Otto K. Mutzberg, Franklin Lakes, 07417 (201) 891-1702	Bette Mahoney, Franklin Lakes, 07417 (201) 891-1754
Garfield City	Kurt Hielle, Garfield, 07026 (201) 478-7040	Louis S. Mallia, Garfield, 07026 (201) 478-7040
Glen Rock Boro	William J. Sheehan, Glen Rock, 07452 (201) 447-2555	Dorothy Ferry, Glen Rock, 07452 (201) 447-2555
Hackensack City	John J. Johnson, Hackensack, 07601 (201) 342-3000	James Lacava, Hackensack, 07602 (201) 342-3000
Harrington Park Boro	Raymond J. Damiano, Harrington Park, 07640 (201) 768-2585	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554

Hasbrouck Heights Boro	Joseph C. Cordo, Sec., Hasbrouck Heights, 07604 (201) 288-0195 William F. Mentes, Hasbrouck Heights Kenneth V. Cantoli, Hasbrouck Heights	Edward A. Borghi, Hasbrouck Heights 07604 (201) 288-1152
Haworth Boro	Clinton C. Simmons, Haworth, 07641 (201) 384-4785	Christine Teichmann, Haworth, 07641 (201) 384-0450
Hillsdale Boro	Mrs. Evelyn Z. Sommers, Hillsdale, 07642 (201) 666-4800	Patricia A. Kelley, Hillsdale, 07642 (201) 666-4800
Ho-Ho-Kus Boro	Mrs. Betsy Barr, Upper Saddle River, 07458 (201) 652-4400	Dorothy E. Templeman, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Boro	John C. Gardner, Leonia, 07605 (201) 944-0740 Frank E. Montmeat, Leonia Max Kerman, Leonia	Anna Theodoracopoulos, Leonia, 07605 (201) 944-0740
Little Ferry Boro	Harry J. Kohring, Sec., Little Ferry, 07643 (201) 641-0808 David Rovnanik, Little Ferry Jack Smith, Little Ferry	Michael Iacobino, Little Ferry, 07643 (201) 641-4833
Lodi Boro	John L. Tamborini, Lodi, 07644 (201) 777-5117 Louis R. Montenegro, Acting Sec., Lodi	Andrew L. Pesenti, Lodi, 07644 (201) 473-8290
Lyndhurst Twp.	Dominick Notte, Lyndhurst, 07071 (201) 939-3080	Peter A. Grisafi, Lyndhurst, 07071 (201) 939-3080
Mahwah Twp.	Ernest Ponessa, Mahwah, 07430 (201) 529-3730	Elizabeth Heflin, Mahwah, 07430 (201) 529-2850
Maywood Boro	Harold J. Shea, Sec., Maywood, 07607 (201) 845-8117 Lawrence DeQuintal, Jr., Maywood	Harold C. Hotaling, Maywood, 07607 (201) 845-6700
Midland Park Boro	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	Thomas McKim, Midland Park, 07432 (201) 444-1388
Montvale Boro	Michael R. Carrara, Montvale, 07645 (201) 391-5702	Hazel M. Wermer, Montvale, 07645 (201) 391-5700
Moonachie Boro	William Nagel, Sec., Moonachie, 07074 (201) 487-1813 Donald L. Coe, Moonachie John J. Baldasti, Moonachie	Kenneth Izzo, Moonachie, 07074 (201) 641-1813
New Milford Boro	Lawrence A. Hardy, Sec., New Milford, 07646 (201) 262-6100 Anthony F. Lama, New Milford	Martha Sims, New Milford, 07646 (201) 262-6100
North Arlington Boro	Robert Campora, Glen Rock, 07452 (201) 991-6060	Donald H. Perlee, North Arlington, 07032 (201) 991-8150
Northvale Boro	John Catanach, Northvale, 07647 (201) 768-3330	Victor Demartini, Northvale, 07647 (201) 767-3330
Norwood Boro	John Guercio, Norwood, 07648 (201) 767-7206	Dorothy Heffernan, Norwood, 07648 (201) 767-7206
Oakland Boro	Frank P. Bosnich, Sec., Oakland, 07436 (201) 337-8111 James Van Delden, Oakland	W. Bruce Knapp, Jr., Oakland, 07436 (201) 337-8111
Old Tappan Boro	Irwin Sabin, Old Tappan, 07675 (201) 664-1849	John McKittrick, Old Tappan, 07675 (201) 664-1849
Oradell Boro	B. Charles Weissinger, Oradell, 07649 (201) 261-2066	Virginia Ferguson, Oradell, 07649 (201) 261-2066
Palisades Park Boro	Harold F. Wrightington, Palisades Park, 07650 (201) 947-0304	Patricia Albanese, Palisades Park, 07650 (201) 944-2713
Paramus Boro	Clifford G. Steele, Paramus, 07652 (201) 265-2100	Preston J. O'Teole, Paramus, 07652 (201) 265-2100-
Park Ridge Boro	Joseph Burck, Park Ridge, 07656 (201) 391-6161	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161

Ramsey Boro	M. Richard Muti, Ramsey, 07446 (201) 825-3400 Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400
Ridgefield Boro	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Walter Pellacani, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Twp.	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Jeanne Spliedt, Ridgefield Park, 07660 (201) 641-4771
Ridgewood Village	Philomena Gan, Ridgewood, 07450 (201) 444-5500	Edward F. Andercheck, Ridgewood, 07450 (201) 444-5500
River Edge Boro	George McFadden, River Edge, 07661 (201) 262-1778	Howard Dusenberry, River Edge, 07661 (201) 262-1936
River Vale Twp.	Irwin Sabin, Westwood, 07675 (201) 664-2346	Alice Kerr, River Vale, 07675 (201) 664-2346
Rochelle Park Twp.	Willibald Rebhahn., Sec., Rochelle Park, 07662 (201) 843-1519 Vincent Purcell, Rochelle Park Roselyn Schafer, Rochelle Park	Philip J. Galfo, Rochelle Park, 07662 (201) 843-1519
Rockleigh Boro	Alfred Locarni, Jr., Sec., Rockleigh, 07647 (201) 768-4217 George V. Kershaw, Northvale Bernard Gottlieb, Rockleigh	Alfred J. Locarni, Rockleigh, 07647 (201) 768-4217
Rutherford Boro	Edward J. McLaughlin, Rutherford, 07070 (201) 438-4942	Edward Cortright, Rutherford, 07070 (201) 438-1033
Saddle Brook Twp.	Raymond F. Flood, Sec., Saddle Brook, 07662 (201) 843-7100 Charles Hofsaes, Saddle Brook	Mrs. Rose Mayo, Saddle Brook, 07662 (201) 843-7100
Saddle River Boro	Mrs. Betsy Barr, Upper Saddle River, 07458 (201) 843-7100	Frank W. Hanson, Saddle River, 07458 (201) 327-4949
South Hackensack Twp.	Louis R. Montenegro, Sec., S. Hackensack, 07606 (201) 440-1815 John Jannuzzi, South Hackensack Leonard Perrelli, Sr., South Hackensack	Vera Calcaine, South Hackensack, 07606 (201) 440-1815
Teaneck Twp.	Joseph B. Krupinski, Teaneck, 07666 (201) 837-1600	Gary A. Saage, Teaneck, 07666 (201) 837-1600
Tenafly Boro	Claire M. Young, Tenafly, 07670	Dorothy J. Doyle, Tenafly, 07670
Teterboro Boro	Leon Sitek, Teterboro, 07608 (201) 288-2850	George Van Wagenen, Teterboro, 07608 (201) 288-1200 or 288-3103
Upper Saddle River Boro	Beatrice Barr, Upper Saddle River, 07458 (201) 327-2196	Loretta Rehain, Upper Saddle River, 07458 (201) 327-2196
Waldwick Boro	Patricia L. Webster, Waldwick, 07463 (201) 652-5300	Adeline Portsmore, Waldwick, 07463 (201) 652-5858
Wallington Boro	Andrew S. Muniak, Wallington, 07057 (201) 777-0318	Joseph E. Salko, Wallington, 07057 (201) 777-1031
Washington Twp.	Edward L. Berry, Westwood, 07675 (201) 644-1292	Florence Jancek, Westwood, 07675 (201) 666-8797
Westwood Boro	James G. Sealy, Westwood, 07675 (201) 664-7100	Eugene F. Young, Westwood, 07675 (201) 664-7061
Woodcliff Lake Boro	Paul Dattoli, Woodcliff Lake, 07675 (201) 391-4977	Dorothy B. Hillabrant, Woodcliff Lake, 07675 (201) 391-4977
Wood-Ridge Boro	Frank L. Porfido, Wood-Ridge, 07075 (201) 939-0202	Joseph A. Nuziale, Wood-Ridge, 07075 (201) 939-0202
Wyckoff Twp.	Carolyn H. Landi, Wyckoff, 07481 (201) 891-7000	James Ten Kate, Wyckoff, 07481 (201) 891-7000

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Bass River Twp	Cornelious Garrison, Pt. Republic, 08241 (609) 296-1666	Barbara J. Van Allen, Tuckerton, 08087 (609) 296-1666
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-0020	James Tunney, Beverly, 08010 (609) 387-1610
Bordentown City	Louise C. Bowker, Chm., Bordentown, 08505 (609) 298-0073 Donald Kosul, Trenton, 08629 William R. Ryan, Bordentown	Elizabeth L. Mackinnon, Bordentown, 08505 (609) 298-0073
Bordentown Twp	William Tantum, Bordentown, 08505 (609) 298-2809 J. Dowgin, Bordentown	Elizabeth D. Thompson, Bordentown, 08505 (609) 298-5479
Burlington City	Baird M. Applegate, Jr., Sec., Burlington 08016 (609) 386-0370 Armando DeFrancesco, Burlington George F. Broadbent, Sr., Burlington	Joseph M. Wallace, Burlington, 08016 (609) 386-0790
Burlington Twp	Joseph A. Montalto, Burlington, 08016 (609) 386-0505	Mary Denbo, Burlington, 08016 (609) 386-0505
Chesterfield Twp	James Harvey, Trenton, 08620 (609) 298-2315	Claudia Lange, Trenton, 08620 (609) 298-2315
Cinnaminson Twp	William Sharp, Cinnaminson, 08077 (609) 829-6000	Joan Nold, Cinnaminson, 08077 (609) 829-6000
Delanco Twp	A. Rowan Bright, Delanco, 08075 (609) 461-0561	Jane Queenan, Delanco, 08075 (609) 461-1589
Delran Twp	George J. Scimeca, Jr., Sec., Riverside, 08075 (609) 461-7734 August C. Leusner, Riverside	George Barton, Delran, 08075 (609) 461-7734
Easthampton Twp	Matthew S. Chudoba, Mount Holly, 08060 (609) 267-5723	Albert Pinkus, Mt. Holly, 08060 (609) 267-5723
Edgewater Park Twp	Roy J. Peck, Beverly, 08010 (609) 887-3838	Louis H. Kite, Beverly, 08010 (609) 877-2062
Evesham Twp	Edward J. Bligh, Jr., Marlton, 08053 (609) 983-2914 George Atkins, Marlton	Ethel H. Dove, Marlton, 08053 (609) 983-2900
Fieldsboro Boro	Walter G. Kosul, Trenton, 08610	Evelyn Archer, Fieldsboro, 08505
Florence Twp	Walter W. McDermott, Florence, 08518	Harry Fauver, Jr., Florence, 08518
Hainesport Twp	William E. Birchall, Jr., Hainesport, 08036 (609) 267-2730	Doris M. Platt, Mt. Holly, 08060 (609) 267-2730
Lumberton Twp	William E. Birchall, Jr., Lumberton, 08048 (609) 267-3217	Harvey M. Sydnor, Lumberton, 08048 (609) 267-5961
Mainsfield Twp	James Harvey, Columbus, N.J., 08022 (609) 298-0542	Doris Kepner, Columbus, 08022 (609) 298-4455
Maple Shade Twp	Charles J. Johnson, Maple Shde, 08052 (609) 779-9610	Joseph C. Sheridan, Jr., Maple Shade, 08052 (609) 770-9610
Medford Twp	Henry W. Haines, Medford, 08055 (609) 654-2608	Ruth Rodrigo, Medford, 08055 (609) 654-2608
Medford Lakes Boro	William J. McQuillan, Jr., Medford Lakes, 08055 (609) 654-2155	John A. Weaver, Jr., Medford Lakes, 08055 (609) 654-8898
Moorestown Twp	Burnham L. Hobbs, Jr., Moorestown, 08057 (609) 235-0912	David E. Longacre, Moorestown,08057 (609) 235-0912
Mount Holly Twp	George C. Thomulka, Mount Holly, 08060 (609) 267-0170	Robert L. Emmons, Mount Holly, 08060 (609) 267-0170
Mount Laurel Twp	Edward J. Burek, Moorestown, 08057 (609) 234-0001	Allen S. Olsen, Mount Laurel, 08050 (609) 234-0001

New Hanover Twp	Donal B. Malloy, Cookstown, 08511 (609) 758-7172	Mildred I. South, Cookstown, 08511 (609) 758-7172
North Hanover Twp	Jeannette Bowers, Wrightstown, 08562 (609) 723-2565	Margaret B. Davis, Allentown, 08501 (609) 259-7993
Palmyra Boro	William H. Evaul, Palmyra, 08065 (69) 829-6100	Marie McCullough, Palmyra, 08065 (609) 829-6100
Pemberton Boro	James J. Noble, Mt. Holly, 08060 (609) 894-8222	Arthur C. Borden, Pemberton, 08068 (609) 894-8222
Pemberton Twp	Walter Kosul, New Lisbon, 08046 (609) 894-8201	Ambrose Garber, Jr., New Lisbon, 08064 (609) 894-8201
Riverside Twp	Chester J. Jankowski, Sec., Riverside, 08075 (609) 461-1460 Edward W. Snow, Riverside Anthony F. Cicali,Riverside	Michael F. Chiaccio, Riverside, 08075 (609) 461-1460
Riverton Boro	William H. Evaul, Palmyra, 08065 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Twp	James J. Noble, Mount Holly, 08060 (609) 267-0413	Louise Berger, Vincentown, 08088
Southampton Twp	John Keller, Vincentown, 08088 (609) 859-3232	Joan Westcott, Vincentown, 08088
Springfield Twp	F. Remer Shivers, Bordentown, 08505 (609) 267-5987	Frank A. Commercia, Bordentown, 08505 (609) 723-484[illegible]
Tabernacle Twp	James Noble, Mt. Holly, 08060 (609) 268-1220	John R. Cox, Vincentown, 08088 (609) 268-0447
Washington Twp	Cornelius Garrison, Pt. Republic, 08241 (609) 965-3062	William Walters, Egg Harbor, 08215 (609) 965-3062
Westampton Twp	James J. Noble, Mt. Holly, 08060 (609) 267-1891	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891
Willingboro Twp	William G. Skelly, Willingboro, 08046 (609) 877-2203	Sadie L. Johnson, Willingboro, 08046 (609) 877-2204 or 877-2205
Woodland Twp	Dorthy Yates, Vincentown, 08046 (609) 268-0664	George Fleming, Browns Mills, 08015
Wrightstown Boro	William Tantum, Wrightown, 08562 (609) 723-4450	I. Haines Crowshaw, Wrightstown, 08562 (609) 723-4450

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Audubon Boro	Ronald Aaronson, 08078 (609) 547-0710	Rudolph K. Creyaufmiller, Jr., Audubon, 08106 (609) 547-0710
Audubon Park Boro	Thomas F. Beal, Audubon Park, 08107 (609) 547-5236	Ann M. Moran, Audubon Park, 08106 (609) 547-5236
Barrington Boro	Robert Hall, Barrington, 08007 (609) 547-0706	Thomas M. Redanauer, Barrington, 08007 (609) 547-0706
Bellmawr Boro	Carmen R. Caprice, Sec., Bellmawr, 08030 (609) 933-1313 Joseph Piduch, Bellmawr Richard C. Christ, Bellmawr	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313
Berlin Boro	Richard H. Kelleher, Berlin, 08009 (609) 767-2999 or 767-0022	Frances I. Cartwright, Berlin, 08009 (609) 767-0022
Berlin Twp	Albert C. Stack, Jr., West Berlin, 08091 (609) 767-4380	Richard F. McCarthy, West Berlin, 08091 (609) 767-4380
Brooklawn Boro	William M. Hunt, Sec., Brooklawn, 08030 (609) 456-0750 Herman J. vander Straeten, Brooklawn	Joseph J. Cerrone, Brooklawn, 08030 (609) 456-0750
Camden City	Patrick I. Corbett, Camden, 08101 (609) 757-7000	Thomas Q. Quattrochi, Camden, 08101 (609) 757-7000

Cherry Hill Twp	Joseph Zerbo, Cherry Hill, 08034 (609) 665-6500	John J. Zarrolli, Cherry Hill, 08101 (609) 665-2800
Chesilhurst Boro	William T. Lamb, Lawnside, 08045 (609) 767-4153	Robert B. Williams, Waterford, 08089 (609) 767-4153
Clementon Boro	Charles A. Warrington, Sec., Clementon, 08021 (609) 783-0284 Roy Pratt, Clementon	Kathryn Stiles, Clementon, 08021 (609) 783-0294
Collingswood Boro	Walter Young, Collingswood, 08108 (609) 854-0720	F. Adelaide Spear, Collingswood, 08108 (609) 854-0720
Gibbsboro Boro	Michael J. Sheridan, Gibbsboro, 08026 (609) 783-6655	Marge Stoll, Gibbsboro, 08026 (609) 783-6655
Gloucester City	Michael J. Sheridan, Sec., Gloucester, 08030 (609) 456-1250	Francis J. Gorman, Gloucester City, 08030 (609) 456-1250
Gloucester Twp	Edward J. Tuszl, Blackwood, 08012 (609) 228-4000 Frank F. Simiriglia, Blackwood Kevin Beers, Blackwood	Delores Joyce, Blackwood, 08012 (609) 228-4000
Haddon Twp	E. Wayne Bartelt, Westmont, 08108 (609) 854-2727	Clara Milsted, Collingswood, 08108 (609) 854-2727
Haddonfield Boro	Wallace L. Root, Sec., Haddonfield,08033 (609) 429-4700 Charles H. Fisher, Haddonfield	John Nusbaumer, Haddonfield, 08033 (609) 429-4700
Haddon Heights Boro	William Hunt, Acting Assessor, Haddon, 08035 (609) 547-7164	Kathryn M. Jones, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Boro	Albert C. Stack, Jr., Laurel Springs, 08084 (609) 783-9530	Earl W. Schilling, Hi-Nella, 08083 (609) 783-7068
Laurel Springs Boro	Albert C. Stack, Laurel Springs, 08044 (609) 784-1026	Barbara Shaw, Laurel Springs, 08044 (609) 784-1026
Lawnside Boro	Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045	Dorothy P. Moody, Lawnside, 08045 (609) 547-4045
Lindenwold Boro	Charles Librizzi, Lindenwold, 08021 (609) 783-2582	Kathleeen Borek, Lindenwold, 08021 (609) 783-2582
Magnolia Boro	Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520 James L. Nack, Magnolia	Barbara B. Gorman, Magnolia, 08049 (609) 783-1520
Merchantville Boro	A. Hobart Grant, Merchantville, 08109 (609) 662-2474	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Ephraim Boro	John J. McGraw, Sec., Haddonfield, 08033 (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Boro	Vincent Di Antonio, Sec., Oaklyn, 08107 (609) 858-2457 Peter V. Macine, Oaklyn Howard D. Summerfield, Oaklyn	Margaret Busch, Oaklyn, 08107 (609) 858-2457
Pennsauken Twp	William R. Buffington, Sec., Pennsauken, 08110 (609) 665-1000	Harold Roesler, Pennsauken, 08110 (609) 665-1000
Pine Hill Boro	Daniel E. Hughes, Pine Hill, 08021 (609) 783-0374	Mildred Mayer, Pine Hill, 08021 (609) 783-9020
Pine Valley Boro	Edward F. Magee, Jr., Clementon, 08021 (609) 783-3000	Robert W. Mather, Clementon, 08021 (609) 783-0374
Runnemede Boro	Ronald G. Aaronson, Sec., Runnemede, 08078 (609) 939-4437 John H. Keiluhn, Runnemede	David J. Watson, runnemede, 08078 (609) 939-5161
Somerdale Boro	Walter A. Baxter, Jr., Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Boro	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Boro	Thomas M. Redanauer, Barrington, 08007 (609) 429-1878	Thomas M. Redanauer, Barrington, 08007 (609) 429-1878
Voorhees Twp	Michael C. Kane, Voorhees, 08043 (609) 429-7757	Florence E. Brady, Voorhees, 08043 (609) 429-7762

Waterford Twp	Albert Stack, Sec., Atco, 08004 (609) 767-0360 Harry Kass, Atco	Mrs. Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Twp	Stephen Kessler, Sec., Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm	Charles A. Mauriello, Braddock, 08037 (609) 567-0700
Woodlynne Boro	Bruce Coyle, Woodlynne, 08107 (609) 962-8300	Curtis Meyers, Woodlynne, 08107 (609) 962-8300

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR P.O. ADDRESS	COLLECTOR P.O. ADDRESS
Avalon Boro	Sylvester Bonelli, Avalon, 08202 (609) 967-8200	Betty E. Crews, Avalon, 08202 (609) 967-8200
Cape May City	John T. Dollinger, Cape May, 08204 (609) 884-8411	Helen Lois Smith, Cape May 08204 (609) 844-8411
Cape May Point Boro	Franklin C. Nelson, Jr., Cape May Pt., 08212	Evelyn Marcotte, Cape May Point, 08212 (609) 884-5603
	(609) 884-8468	
Dennis Twp	W. Walter Robinson, Dennisville, 08214 (609) 861-3021	J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 861-5122
Lower Twp	Sandra J. Sharpley, Cape May, 08204 (609) 886-2005	Joan Douglass, Cape May, 08204 (609) 886-2005
Middle Twp	Robert P. Hand, Cape May Court House, 08210 (609) 465-4434	Anne Watson, Cape May Court House, 08210 (609) 465-7191
North Wildwood City	Frank C. Nelson, Jr., North Wildwood, 08260 (609) 522-2049	Albert E. Tarbotton, Jr., North Wildwood, 08260 (609) 522-2049
Ocean City	James E. Andrea, Ocean City, 08226 (609) 399-6111	James Locuson, Ocean City, 08226 (609) 399-6111
Sea Isle City	Harry W. Tracey, Jr., Sea Isle, 08230 (609) 263-4461	Verna Lynch, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Boro	Edwin F. Pain, Stone Harbor, 08247 (609) 368-5102	Joan Hutchinson, Stone Harbor, 08247 (609) 368-5102
Upper Twp	William E. Pfander, Ocean City, 08226 (609) 399-0250	Eugene Fiaccone, Tuckahoe, 08250 (609) 628-2384
West Cape May Boro	Andre' P. Souchak, West Cape May, 08204 (609) 884-2727	Clinton Van Berry, West Cape May, 08204 (609) 884-2726
West Wildwood Boro	Robert E. Merkel, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, West Wildwood, 08260 (609) 522-4845
Wildwood City	Andre' P. Souchak, Wildwood, 08260 (609) 522-2444	Dominick Longobardi, Wildwood, 08260 (609) 522-2444
Wildwood Crest Boro	Andre' Souchak, Wildwood Crest, 08260 (609) 522-7729	Janette B. Miller, Wildwood Crest, 08260 (609) 522-7729
Woodbine Boro	Harry W. Tracey, Jr., Sea Isle City, 08243 (609) 861-2153	Beatrice M. Eisenberg, Woodbine, 08240 (609) 861-2153 or 861-2152

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR P.O. ADDRESS	COLLECTOR P.O. ADDRESS
Bridgeton City	John E. Corliss, Bridgeton, 08302 (609) 455-3230	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Twp	Vacancy ..... Port Norris, 08349 (609) 785-1484	Jean Wilford, Port Norris, 08349 (609) 785-1111
Deerfield Twp	Joseph F. Crispo, Bridgeton, 08302 (609) 451-1391	Joseph Pipitone, Rosenhayn, 08352 (609) 451-1391
Downe Twp	Wayne Mounts, Dividing Creek, 08315 (609) 785-0739	J. Kenneth Wilson, Newport, 08345 (609) 785-0739

Fairfield Twp	Harry Hoffinan, Fairton, 08320 (609) 451-9284	Mrs. Julia D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Twp	Seifert Lodge, Greenwich, 08323 (609) 451-3588	Laura Mae Doughty, Greenwich, 08323
Hopewell Twp	Franklin Atkinson, Bridgeton, 08320 (609) 455-4330	Bruce Ricards, Bridgeton, 08302 (609) 451-5266
Lawrence Twp	Meihale S. Lascarides, Millville, 08332 (609) 447-4554	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Twp	Edward Carlisle, Heislerville, 08324 (609) 785-0422	Edwin F. Tomlin, Dorchester, 08327 (609) 785-1120
Millville City	Lewis F. Clark, Sr., Millville, 08332 (609) 825-7000	Lewis Thompson, Millville, 08332 (609) 825-7000
Shiloh Boro	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353
Stow Creek Twp	B. Frank Harris, Bridgeton, 08302 (609) 451-8365	Bert B. Sheppard, Bridgeton, 08302
Upper Deerfield Twp	George Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City	Stephen C. Nothnick, Vineland, 08360 (609) 691-3000	Alan Bernardini, Vineland, 08360 (609) 691-3000

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Belleville Town	Peter A. Torre, Belleville, 07109 (201) 759-9100	Stephen N. Vogel, Jr., Belleville, 07109 (201) 759-9100
Bloomfield Town	Francis X. Murray, Bloomfield, 07003 (201) 743-4400 Ext. 7 & 8	Victor A. Patti, Bloomfield, 07003 (201) 743-4400 Ext. 7 & 8
Caldwell Boro	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Vacancy, Caldwell, 07006 (201) 226-6100
Cedar Grove Twp	Robert Johnson, Jr., Cedar Grove, 07009 (201) 239-1410	Jean L. Ryan, Cedar Grove, 07009 (201) 239-1410
East Orange City	Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105	James R. Oates, East Orange, 07019 (201) 266-5130
Essex Fells Boro	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Marie B. Addis, Essex Fells, 07021 (201) 226-3400
Fairfield Boro	Charles G. Schmitz, Fairfield, 07006 (201) 227-0580	Victoria Nigro, Fairfield, 07006 (201) 227-0580
Glen Ridge Boro	Robert Ebert, Glen Ridge, 07028 (201) 748-8400	Stephen C. Berry, Glen Ridge, 07028 (201) 748-8400
Irvington Town	James Gibbs, Irvington, 07111 (201) 372-2100	Richard Hildebrand, Irvington, 07111 (201) 372-2100
Livingston Twp	William Bate, Jr., Livingston, 07039 (201) 992-5000	Lawrence R. Traver, Livingston, 07039 (201) 992-5000
Maplewood Twp	Marie A. Connolly, Maplewood, 07039 (201) 762-8120	Joseph W. Bonin, Maplewood, 07040 (201) 762-8120
Millburn Twp	John J. Murray, Millburn, 07041 (201) 376-2030 Sargent Dumper, Millburn	Gerald A. Vitorello, Millburn, 07041 (201) 376-2030
Montclair Town	William H. Merdinger, Montclair, 07043 (201) 744-1400 Ext. 838	Rachel N. De Benedette, Montclair, 07042 (201) 744-1400 Ext. 823 or 824
Newark City	Joseph Frisina, Newark, 07102 (201) 733-3952	Kenneth A. Joseph, Newark, 07102 (201) 733-8098
North Caldwell Boro	Charles G. Schmitz, North Caldwell, 07006 (201) 228-4444	Helen Dobosh, North Caldwell, 07006 (201) 228-4444
Nutley Town	Joseph F. Reilley, Nutley, 07110 (201) 667-2800	Eunice P. Drake, Nutley, 07110 (201) 667-2800
Orange City	John J. Cuccolo, Orange 07050 (201) 266-4000	Mrs. Eleanor Hayes, Orange 07050 (201) 266-4018

Roseland Boro	William J. Varley, Roseland, 07068 (201) 226-8080	Robert D. Bosworth, Roseland, 07068 (201) 226-8080
South Orange Village	Edward T. Coll, South Orange, 07079 (201) 762-6000	Anne K. Smith, South Orange, 07079 (201) 762-6000
Verona Boro	William Merdinger, Verona, 07044 (201) 239-3805	Dorothy M. Trimmer, Verona, 07044 (201) 239-5291
West Caldwell Boro	Ralph W. Todd, Sec., West Caldwell, 07006 (201) 226-2300 Henry A. Wefferling, Jr., West Caldwell Franklin P. Walton, West Caldwell	Donald E. West, West Caldwell, 07006 (201) 226-2300
West Orange Town	Joseph Scaturro, Jr., Clerk, W. Orange, 07052 (201) 325-4060	Joseph G. Antonucci, West Orange, 07052 (201) 325-4077

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Boro	Joseph A. Crane, Sec., Clayton, 08312 (609) 881-2882 Robert Checchia, Clayton	Alice Anton, Clayton, 08312 (609) 881-2882
Deptford Twp	Joseph A. Crane, Deptford, 08096 (609) 845-2411	Joyce Michaels, Deptford, 08096 (609) 845-5300
East Greenwich Twp	John F. D'Andrea, Clarksboro, 08020 (609) 423-3166	Esther C. Hammond, Mickleton, 08056 (609) 423 0606
Elk Twp	Charles Schimp, Sec., Monroeville, 08343 (609) 881-6525 John J. Miller, Monroeville	Louise N. Ziennker, Mullica Hill, 08062 (609) 478-2254
Franklin Twp	Bernard Borelli, Sec., Franklinville, 08322 (609) 694-1234 John W. Keuler, Jr., Franklinville, 08322	Alex Clemick, Franklinville, 08322 (609) 694-1234
Glassboro Boro	Joseph M. Sivel, Sec., Glassboro, 08028 (609) 881-0292 Paul S. Adams, Pitman Francis M. Flynn, Jr., Glassboro	Florence E. Kline, Glassboro, 08028 (609) 881-9230
Greenwich Twp	Frank P. Leone, Gibbstown, 08027 (609) 423-6404	Mildred Flagg, Gibbstown, 08027 (609) 423-6404
Harrison Twp	Kenneth T. Stretch, Mullica Hill, 08062 (609) 478-4111	Harold A. Nichol, Mullica Hill, 08062 (609) 478-4111
Logan Twp	Horace J. Spoto, Bridgeport, 08014 (609) 467-2323	Patricia C. Shute, Bridgeport, 08014 (609) 467-3606
Mantua Twp	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Marie Hires, Mantua, 08051 (609) 468-1500
Monroe Twp	Bruce B. Coyle, Dir. of Assessment Williamstown, 08094 (609) 629-9251	Catherine Glassmire, Williamstown, 08094 (609) 629-9251
National Park Boro	James H. Jones, National Park, 08063 (609) 845-3891	Anna M. Cianci, National Park, 08063 (609) 845-3891
Newfield Boro	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland, 08360	William Hopkins, Newfield, 08344 (609) 697-1100
Paulsboro Boro	Franklin T. Price, Sec., Paulsboro, 08066 (609) 423-1500 Ezio A. Fiorile, Paulsboro James B. Milliken, Paulsboro	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Boro	E. Chris Kloss, Sec., Pitman, 08071 (609) 589-3522 Alicia Melsom, Pitman Ronald J. Fijalkowski, Pitman	George D. Michael, Pitman, 08071 (609) 589-3522

South Harrison Twp	W. Kirk Horner, Harrisonville, 08039 (609) 769-2880	William C. Pettit, Harrisonville, 08039 (609) 769-3424
Swedesboro Boro	John D'Andrea, Clarksboro, 08020 (609) 467-2840	Lura M. Conner, Swedesboro, 08085 (609) 467-2840
Washington Twp	William E. Keyser, Turnersville, 08012 (609) 589-0535	Franklin G. Atkinson, Blackwood, 08012 (609) 589-0538
Wenonah Boro	Carl H. Gottschling, Sec., Wenonah, 08090 (609) 468-5228 Philip J. Schuler, Wenonah Daniel T. Bossert, Wenonah	Alberta Sargent, Wenonah, 08090 (609) 468-5228
West Deptford Twp	H. Adelbert Moore, Jr., Thorofare, 08086 (609) 845-4004	Margaret D. Finan, Thorofare, 08086 (609) 845-4004
Westville Boro	William M. Hunt, Brooklawn, 08030 (609) 756-0030	Janice Stanley, Westville, 08093 (609) 756-0030
Woodbury City	Richard R. Dann, Woodbury, 08096 (609) 845-1300	David J. Phillips, Woodbury, 08096 (609) 845-1300
Woodbury Heights Boro	John W. Keuler, Sr., Sec., Woodbury Heights, 08096 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Hts. George Tice, Sr., Woodbury Hts.	Francis J. Gaudet, Woodbury Heights, 08097 (609) 848-2832
Woolwich Twp	William T. Schoener, Swedesboro, 08085 (609) 467-9808	Janet L. Sarbello, Swedesboro, 08085 (609) 467-1151

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne, 07002 (201) 858-6048	Francis J. Katusa, Bayonne, 07002 (201) 858-6055
East Newark Boro	Henry Michaliszyn, East Newark, 07029 (201) 481-2902	Stanley L. Rimgail, East Nework, 07029 (201) 481-2902
Guttenberg Town	James C. Terhune, Secaucus, 07094 (201) 868-2516	Caroline H. Amiaga, Guttenberg, 07093 (201) 868-3304
Harrison Town	Albert Cifelli, Harrison, 07029 (201) 482-1180	Anthony J. Cicchino, Harrison, 07029 (201) 483-7329
Hoboken City	Frank Bucino, Hoboken, 07030 (201) 420-2024 Andrew P. McGuire, Hoboken Woodrow S. Monte, Hoboken	Frank Bartletta, Hoboken, 07030 (201) 420-2033
Jersey city	Margaret Jeffers, Jersey City, 07302 (201) 547-5129	John McLaughlin, Jersey City, 07302 (201) 547-5120
Kearny Town	Charles B. Hand, Kearny, 07032 (201) 991-2700	John Pettigrew, Kearny, 07032 (201) 991-2700
North Bergen Twp	Paul R. Sadlon, North Bergen, 07047 (201) 863-8500	Leonard DeMarsico, North Bergen, 07047 (201) 863-8500
Secaucus Town	James C. Terhune, Secaucus, 07094 (201) 330-2075	Albert G. Bartolozzi, Secaucus, 07094 (201) 330-2020
Union City	Robert J. DiFalco, Union City, 07087 (201) 348-5700 Hugh A. McGuire, Jr., Union city Mario DeLuca, Union City	Rose Greene, Union City, 07087 (201) 348-5714
Weehawken Twp	Paul R. Sadlon, North Bergen, 07047 (201) 865-7394	Joseph Fredericks, Weehawken, 07087 (201) 867-2026
West New York Town	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York Wilbur Heinemeyer, West New York	Bernard J. McDonald, West New York, 07093 (201) 861-7000

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Twp	Robert G. Housedorf, Asbury, 08802 (201) 537-4133	Elsie H. Tigar, Milford, 08848 (201) 996-2702
Bethlehem Twp	Adolphus L. Busch, Hampton, 08827 (201) 735-4107	Eloise Hagaman, Asbury, 08802 (201) 735-4107
Bloomsbury Boro	Enrico Angelozzi, Phillipsburg, 08865 (201) 454-5500 Ext. 206	Judy Holmberg, Bloomsbury, 08804 (201) 479-4924
Califon Boro	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Joseph L. Inguaggiato, Califon, 07830 (201) 832-7150
Clinton Town	Marcia S. Zujkowski, North Plainfield, 07063 (201) 725-4700 Ext. 266	Freida Thanel, Clinton, 08809 (201) 735-8616
Clinton Twp	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Jacqueline Vosselman, Annandale, 08801 (201) 735-5242
Delaware Twp	Leland P. Harbourt, Jr., Sergeantsville, 08557 (609) 397-3240	Agnes Higgins, 08557 (609) 397-3240
East Amwell Twp	C. Gilbert Blatchley, Hopewell, 08525 (201) 782-8536	Beatrice Aten, Ringoes, 08551 (201) 782-5209
Flemington Boro	Alfred R. Dorf, Flemington, 08822 (201) 782-8840	Florence Miller, Flemington, 08822 (201) 782-8840
Franklin Two	Robert W. Schmid, Pittstown, 08867 (201) 735-5215	Shirley H. Peterson, Flemington, 08822 (201) 782-3574
Frenchtown Boro	Charles G. Thorne, Annandale, 08801 (201) 782-2521	Virginia Atheras, Frenchtown, 08825 (201) 966-6777
Glen Gardner Boro	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Glen Gardner, 08826 (201) 537-2527
Hampton Boro	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Robert C. Smith, Hampton, 08827
High Bridge Boro	Frank Jones, Annandale, 08801 (201) 638-8541	Deborah Giordano, High Bridge, 08829 (201) 658-6455
Holland Twp	Paul Frank Dzavik, Milford, 08848 (201) 955-4836	William F. Case, Milford, 08848 (201) 955-4836
Kingwood Twp	Larry Melamed, Trenton, 08609 (201) 996-4276	Margaret Augustine, Frenchtown, 08825 (201) 966-4276
Lambertville City	Eli Serlenga, Lambertville, 08530 (609) 397-0110	Mary E. Sheridan, Lambertville, 08530 (609) 397-0110
Lebanon Boro	Richard R. Sammis, Lebanon, 08833 (201) 236-2820	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2425
Lebanon Twp	Carol Hoffman, Glen Gardner, 08826 (201) 638-8541	Pauline B. Smith, Glen Gardner, 08826 (201) 638-8525
Milford Boro	Michael S. Feit, Trenton, 08618 (201) 995-4323	Mrs. William Bailey, Milford, 08848 (201) 995-2760
Raritan Twp	William A. Brewer, Flemington, 08822 (201) 782-2919	John E. Tine, Jr., Flemington, 08822 (201) 782-2919
Readington Twp	Norman A. Stevens, White House Station, 08889 (201) 534-4051	Alice Ann Hauck, Readington, 08870 (201) 534-4051
Stockton Boro	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Charles J. Soriero, Jr., Stockton, 08559 (201) 397-2051
Tewksbury Twp	Henry H. Barlow, Califon, 07830 (201) 439-2205	Helen Ballantyne, Lebanon, 08833 (201) 439-2489
Union Twp	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Robert J. Gyuro, Pittstown, 08867 (201) 735-5688
West Amwell Twp	Eli Serlenga, Lambertville, 08530 (609) 397-2337	Mildred E. Lambert, Lambertville, 08530 (609) 397-2054

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Twp	Edward C. Noller, East Windsor Twp, 08520 (609) 443-4000	Dolores A. Bell, East Windsor, 08520 (609) 443-4000
Ewing Twp	John Elder, Prin. Assessing Clerk, Trenton 08618 (609) 883-2900 Charles Drotar, Jr., Chm., Trenton Sebastian R. Fraulino, Trenton H. Edward Klenk, Trenton	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Twp	H. Randolph Brokaw, Trenton, 08609 (609) 890-3557	Mary Cook, Trenton, 08609 (609) 890-3546
Hightstown Boro	Robert E. Ohle, Hightstown, 08520 (609) 448-1080	Edith V. Erving, Hightstown, 08520 (609) 448-1080
Hopewell Boro	Christopher Fuges, Hopewell, 08525 (609) 466-0965	Alice M. Lowe, Hopewell, 08525 (609) 466-0965
Hopewell Twp	William E. Cromwell, Titusville, 08560 (609) 737-0607	Mildred H. Geruc, Titusville, 08560 (609) 737-0607
Lawrence Twp	Robert B. Immordino, Lawrenceville, 08648 (609) 896-9400 Ext. 13	Thomas R. Kalisch, Lawrenceville, 08648 (609) 896-9400 Ext. 19
Pennington Boro	William C. Rockel, Pennington, 08534 (609) 737-0276	Sherry L. Little, Pennington, 08534 (609) 737-0276
Princeton Boro	Stuart Robson, Princeton, 08540 (609) 924-3439	Helen M. Bess, Princeton, 08540 (609) 924-3439
Princeton Twp	Stuart Robson, Princeton, 08540 (609) 924-1058	Theodore H. Kennedy, Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3091	Louis Guadalupe, Trenton, 08608 (609) 989-3838
Washington Twp	E. Lee Jones, Robbinsville, 08691 (609) 259-7082	Marjorie M. Tindall, Windsor, 08561 (609) 259-7082
West Windsor Twp	Steven H. Benner, Princeton Junction, 08550 (609) 799-2400	Margaret Northrop, Princeton Jct., 08550 (609) 799-2400

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Boro	Thomas C. Milik, Carteret, 07008 (201) 541-7822	John Florentino, Carteret, 07008 (201) 541-7814
Cranbury Twp	Robert S. Barlow, Jr., Sec., Cranbury, 08512 (609) 395-0544 Asa Mowery, Cranbury Richard M. Scott, Cranbury	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760
Dunellen Boro	Charles H. Hodulik, Dunellen, 08812 (201) 968-3033	Mrs. K.A. Gangemi, Dunellen, 08812 (201) 968-1226
East Brunswick Twp	William T. Bailey, East Brunswick, 08816 (201) 254-4600	Irene Wolff, East Brunswick, 08816 (201) 254-4600
Edison Twp	John W. Mooney, Nixon, 08817 (201) 287-0900	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Boro	Edward Heindel, Jamesburg, 08831 (201) 521-0386	Margaret J. Wilson, Helmetta, 08828
Highland Park Boro	John Rizzo, Sec., Highland Park, 08904 (201) 572-3400	George J. Katz, Highland Park, 08904 (201) 572-3400
Jamesburg Boro	Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Boro	Thomas J. Patten, Sec., Metuchen, 08840 (201) 549-3600 Walter K. Timpson, Metuchen	Eleanor Brenan, Metuchen, 08840 (201) 549-3600

Middlesex Boro	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	John Ross, Middlesex, 08846 (201) 356-7400
Milltown Boro	James C. Wickers, Milltown, 08850 (201) 828-2100	Yens J. Nelson, Jr., Milltown, 08850 (201) 828-2100
Monroe Twp	Thomas R. Lawrence, Cranbury, 08512 (609) 665-0464	Josephine Rosnick, Cranbury, 08512 (609) 655-0464
New Brunswick City	Louis Schick, New Brunswick, 08901 (201) 745-5011	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5030
North Brunswick Twp	Joan R. Dambach, North Brunswick, 08902 (201) 247-0922	Bernice M. Echert, North Brunswick, 08902 (201) 247-0922
Old Bridge Twp	Courtney Powell, Old Bridge, 08857 (201) 721-5500	William E. Trotter, Old Bridge, 08857 (201) 721-5600
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290	Marian La Pira, Perth Amboy, 08861 (201) 826-2067
Piscataway Twp	Edward R. Fitzgerald, Sec., Piscataway, 08854 (201) 981-0800 Anthony Frazzano, Piscataway John Redmond, Piscataway	Mabel D. Huffman, Piscataway, 08854 (201) 981-0800
Plainsboro Twp	Robert Barlow, Plainsboro, 08512 (609) 499-0909	Philip Rodefeld, Plainsboro, 08536 (609) 981-0800
Sayreville Boro	John H. Kolb, Sayreville, 08872 (201) 257-3200	James P. Dolan, Sayreville, 08872 (201) 257-3200
South Amboy City	Charles Monica, South Amboy, 08879 (201) 721-0064	Kathleen Prusakowski, South Amboy, 08879 (201) 721-0106
South Brunswick Twp	Edgar V. Renk, Monmouth Jct., 08852 (201) 329-4000	Joseph E. Rauch, Monmouth Junction, 08852 (201) 329-8122
South Plainfield Boro	J. James Puha, Sec., South Plainfield, 07080 (201) 754-9000 Catherine C. Santaniello, South Plainfield John J. Boylan, Jr., South Plainfield	Charles O. Haus, South Plainfield, 07080 (201) 754-9000
South River Boro	Carl J. Alongi, Jr., South River, 08882 (201) 257-1209	John J. Wornowicz, South River, 08882 (201) 238-3930
Spotswood Boro	Susan Supak, Spotswood, 08884 (201) 251-2068	Jean Gretch, Spotswood, 08884 (201) 251-2346
Woodbridge Twp	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Twp	Allen V. Trauben, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Boro	Benjamin P. Lissner, Jr., Deal, 07711 (201) 531-2757	Donald E. Haight, Allenhurst, 07711 (201) 531-2757
Allentown Boro	Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Samuel Befarah, Jr., Asbury Park, 07712 (201) 775-2100	Helen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro	William J. Griffin, Atlantic Highlands (201) 291-1445	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea-Boro	Charles Bramhall,Avon, 07717 (201) 774-0871	Judith A. Brumhall, Avon, 67717 (201) 774-0871
Belmar Boro	Stephen Marron, Belmar, 07719 (201) 681-3893	Donald F. Matthew, Belmar, 07719 (201) 681-1176
Bradley Beach Boro	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 774-3904	Susan Farry, Bradley Beach, 07720 (201) 774-3904
Brielle Boro	William A. Burkhardt, Brielle, 08730 (201) 528-6262	Ruth Zimmer, Brielle, 08730 (201) 528-6262
Colts Neck Twp	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470

Deal Boro	Benjamin Pl Lissner, Jr., Deal 07723 (201) 531-1454	Margaret Mazza, Deal, 07723 (201) 531-0319
Eatontown Boro	Myron Kozicky, Eatontown, 07724 (201) 542-2811	Martha LaBrecque, Eatontown, 07724 (201) 542-0096
Englishtown Boro	Bruce R. Farrow, Englishtown, 07726 (201) 446-9235	Raphael Zackowitz, Englishtown, 07726 (201) 446-9235
Fair Haven Boro	Bernard J. Marx, Fair Haven, 07701 (201) 747-0992	Margaret M. McCue, Fair Haven, 07701 (201) 741-0891
Farmingdale Boro	Gladys P. Ascough, Farmingdale, 07727 (201) 938-4077	Marguerite Cusson, Farmingdale, 07727 (201) 938-5561
Freehold Boro	Fred Quinn, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Twp	Nancy A. Queeney, Freehold, 07728 (201) 462-7902	Robert N. Ferrell, Freehold, 07728 (201) 462-7902
Hazlet Twp	Robert E. Smith, Hazlet, 07730 (201) 264-2131	James T. White, Jr., Hazlet, 07730 (201) 264-2131
Highlands Boro	Albert Emery, Highlands, 07732 (201) 872-1519	Herbert W. Hartsgrove, Highland, 07732 (201) 872-1516
Holmdel Twp	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdel, 07733 (201) 946-4455
Howell Twp	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Bardalow, Howell, 07731 (201) 938-4500
Interlaken Boro	F. Leroy Garrabrant, Jr., Interlaken, 07712 (201) 531-3688	Anne F. Navin, Interlaken, 07712 (201) 531-3688
Keansburg Boro	Allen V. Trauben, Keansburg, 07734 (201) 787-0215	Annette Morrison, Keansburg, 07734 (201) 787-0215
Keyport Boro	Courtney Powell, Sec., Keyport, 07735 (201) 264-4055 Allen V. Trauben, Chm., Keyport James Mulroy, Hazlet	Dorothy H. Walker, Keyport, 07735 (201) 264-0773
Little Silver Boro	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Charles Bramhall, Avon, 07717 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Carl J. Alongi, Jr., Long Branch City, 07740 (201) 222-7000 Ext. 26	Frank Quirk, Long Branch, 07740 (201) 222-7000 Ext. 26
Manalapan Twp	Theresa R. Enright, Tennent, 07726 (201) 446-3200	Nicholas Padalino, Tennent, 07753 (201) 446-3200
Manasquan Boro	Henry Kupiec, Sec., Manasquan, 08736 (201) 223-0544	Charles E. Patterson, Manasquan, 08736 (201) 223-0544
Marlboro Twp	Joseph LaMura, Jr., Marlboro, 07746 (201) 591-9700	Shirley Giaquento, Marlboro, 07746 (201) 591-9700
Matawan Boro	Allen V. Trauben, Matawan, 07747 (201) 566-3898	Mary M. Geran, Matawan, 07747 (201) 566-3899
Middletown Twp	Edwin S. Stark, Middletown, 07748 (201) 671-3100	Herbert E. Bradshaw, Middletown, 07748 (201) 671-1919
Millstone Twp	Lawrence Marzocca, Clarksburg, 08510 (609) 259-2650	David H. Baird, Englishtown, 07726 (609) 259-2650
Monmouth Beach Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204	Louis P. Sodano, Monmouth Beach, 07750 (201) 229-2204
Neptune Twp	William C. Hogan, Neptune, 07753 (201) 988-5200	James I. Burke, Neptune, 07753 (201) 988-5200
Neptune City Boro	F. Leroy Garrabrant, Jr., Neptune, 07753 (201) 776-7224	Mildred M. Adams, Neptune, 07753 (201) 776-7224
Ocean Twp	Alba Dello, Oakhurst, 07755 (201) 531-5000	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000
Oceanport Boro	Ernest G. Hoffman, Sec., Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport	Ida M. Lancaster, Oceanport, 07757 (201) 222-8221

Red Bank Boro	A. Fred Maffeo, Red Bank, 07701 (201) 747-5200	Albert T. MacDonald, Red Bank, 07701 (201) 747-5200
Roosevelt Boro	Michael L. Ticktin, Roosevelt, 08555 (609) 448-0539	Louise Prezant, Roosevelt, 08555 (609) 448-0539
Rumson Boro	John W. Carton, Jr., Rumson, 07760 (201) 842-3302	Barbara A. Horn, Rumson, 07760 (201) 842-1170
Sea Bright Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 842-0043	Mary Larson, Sea Bright, 07760 (201) 842-0043
Sea Girt Boro	Henry J. Kupiec, Sec., Sea Girt, 08750 (201) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433
Shrewsbury Boro	Bernard J. Marx, Little Silver, 07739 (201) 741-3322	Jane A. Longo, Shrewsbury, 07701 (201) 741-3322
Shrewsbury Twp	Anne C. Switek, Eatontown, 07724 (201) 542-0675	Anne C. Switek, Eatontown, 07724 (201) 542-0675
South Belmar Boro	Rose Tomkiel, South Belmar, 07719 (201) 681-3232	Claire Haggerty, South Belmar, 07719 (201) 681-3232
Spring Lake Boro	Henry J. Kupiec, Spring Lake, 07762 (201) 449-6944	Mary Jane Sylvester, Spring Lake, 07762 (201) 449-6326
Spring Lake Heights Boro	Samuel Befarah, III, Spring Lake Hts., 07762 (201) 449-3500	Ida C. Chetkin, Spring Lake Hts., 07762 (201) 449-3501
Tinton Falls Boro	Sheila C. O'Keefe, Tinton Falls, 07724 (201) 542-2324	Ann C. Ervin, Tinton Falls, 07724 (201) 542-0797
Union Beach Boro	Robert Smith, Acting Assessor, 07735 (201) 739-1022	Eileen Schlemm, Union Beach, 07735 (201) 739-1022
Upper Freehold Twp	Thomas Seiler, Cream Ridge, 08514 (609) 758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738
Wall Twp	Joseph A. Montana, Wall, 07719 (201) 681-6300	Bertha Doey, Wall, 07719 (201) 681-6300
West Long Branch Boro	Leo C. Bizzarro, Chm., West Long Branch, 07764 (201) 229-1756	Frances L. Townsend, West Long Branch, 07765 (201) 222-3649

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR P.O. ADDRESS	COLLECTOR P.O. ADDRESS
Boonton Town	Louis C. Pisacane, Sec., Boonton, 07005 (201) 335-2400 Arthur J. Higgins, Boonton Ralph T. Meloro, IV, Morris Plains	Albert J. Aquino, Boonton, 07005 (201) 335-2400
Boonton Twp	Gloria Cross, Denville, 07834 (201) 334-6891	Mary Rusnack, Boonton, 07005 (201) 334-6891
Butler Boro	Clayton D. Brown, Sec., Butler, 07405 (201) 838-5158 Floyd V. Decker, Butler	Janice R. Siek, Butler, 07405 (201) 838-5158
Chatham Boro	Kenneth J. Hume, Sec., Chatham, 07928 (201) 635-0674 Robert G. Huntington, Jr., Chatham William B. Lerf, Chatham	Robert R. Dowds, Chatham, 07926 (201) 635-0674
Chatham Twp	Bertrand C. Johnson, Chatham, 07928 (201) 822-1648	E. A. Alpaugh, Chatham, 07928 (201) 377-0590
Chester Boro	Nelson T. Walters, Chester, 07930 (201) 876-5361 or 876-3315	Julia A. Robinson, Chester, 07930 (201) 876-5361
Chester Twp	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	Edward Small, Chester, 07930 (201) 879-5274
Denville Twp	John A. Dyksen, Denville, 07834 (201) 627-8900	Elizabeth Herrmann, Denville, 07834 (201) 627-8900
Dover Town	Lena DiYanni, Dover, 07801 (201) 366-2200 Ext. 27	Dorothy Delorenzo, Dover, 07801 (201) 366-2200

East Hanover Twp	Mary Q. Hill, Sec., East Hanover, 07936 (201) 887-5454 Roswell N. Hait, Hanover	Amelia V. Ferris, Hanover, 07936 (201) 887-5454
Florham Park Boro	John J. Murray, Sec., Florham Park, 07932 (201) 377-5800	Fannie A. Appio, Florham Park, 07932 (201) 377-5800
Hanover Twp	Louis Dombroski, Sec., Whippany, 07981 (201) 887-1000 Ralph T. Meloro, IV, Whippany	Louis B. Dombroski, Whippany, 07981 (201) 887-1000
Harding Twp	Robert J. Edgar, Madison, 07940 (201) 267-8614	Florence V. Young, New Vernon, 07976 (201) 267-8614
Jefferson Twp	Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500
Kinnelon Boro	Charles J. Femminella, Sec., Kinnelon, 07405 (201) 838-5402 Richard F. Lummer, Kinnelon	Lois T. Charles, Kinnelon, 07405 (201) 838-5405
Lincoln Park Boro	Philip Schneider, Sec., Lincoln Park, 07035 (201) 694-6102	Joseph Guistino, Lincoln Park, 07035 (201) 694-6102
Madison Boro	John E. Meyers, Sec., Madison, 07940 (201) 377-8000 Kenneth J. Hume, Chatham	Arnold C. Matthies, Madison, 07940 (201) 377-8000
Mendham Boro	Ernest DelGuercio, Mendham, 07945 (201) 543-7152	Kathleen Clemency, Mendham, 07945 (201) 543-7152
Mendham Twp	Ernest F. DelGuercio, Brookside, 07926 (201) 543-4555	Sanford C. Fleury, Brookside, 07926 (201) 543-4570
Mine Hill Twp	John F. Gaynor, Dover, 07801 (201) 366-9002	Marcella Gallo, Dover, 07801 (201) 366-9002
Montville Twp	Philip V. Schneider, Montville, 07045 (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 335-2590
Morris Twp	Robert J. Edgar, Sec., Convent Station, 07961 (201) 539-4880	Roland F. Meslar, Convent Station, 07961 (201) 539-4880
Morris Plains Boro	Allan W. Adams, Morris Plains, 07950 (201) 538-2224 Louis Dombroski, Morris Plains	Jean D. Osborne, Morris Plains, 07950 (201) 538-2444
Morristown Town	Vacancy...., Morristown, 07960 (201) 538-4300	John M. Watson, Jr., Morristown, 07960 (201) 538-4300
Mountain Lakes Boro	James Jones, Mt. Tabor, 07878 (201) 334-3131	Mrs. Mary Ellen Babyack, Mountain Lakes, 07046 (201) 334-3131
Mt. Arlington Boro	Dorothy S. McCarthy, Sec., To the Bd Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington	Catherine D. Reilly, Mt. Arlington, 07856 (201) 398-4100
Mount Olive Twp	Gloria A. Cross, Budd Lake, 07828 (201) 691-0900	Valentine Bandini, Budd Lake, 07828 (201) 691-0900
Netcong Boro	Augustine A. Amendola, Netcong, 07857 (201) 347-0252	Alice Henderson, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp	Charles W. Fouquet, Parsippany, 07054 (201) 334-3600	Charles M. Kennedy, Jr., Parsippany, 07054 (201) 334-3600
Passaic Twp	Henry J. Payne, Sec., Gillette, 07933 (201) 647-0550 Lester G. Pyle, Gillette John A. Gausz, Watchung	Armando Rossi, Millington, 07946 (201) 647-0550
Pequannock Twp	John R. Wilson, Sec., Pompton Plains, 07444 (201) 835-5700 Edward P. Godfrey, Chm., Pompton Plains David P. Ramsey, Pompton Plains	Irene Nestor, Pompton Plains, 07444 (201) 835-5700
Randolph Twp	John R. Staley, Mount Freedom, 07970 (201) 361-8200 Ext. 19	Steven P. Arthur, Randolph, 07801 (201) 361-8200
Riverdale Boro	Frank Dalton, Sec., Riverdale, 07457 (201) 835-4060 Emil Barszcz, Riverdale Doris Card	Dale M. Nelson, Riverdale, 07457 (201) 835-4060
Rockaway Boro	Dorothy S. McCarthy, Landing, 07850 (201) 627-2000	Ann James, Rockaway, 07866 (201) 627-2000

Rockaway Twp	Harold Baumwoll, Sec., Rockaway, 07866 (201) 366-7994 Robert S. Halprin, Rockaway Haakon Ostevik, Rockaway	Mary L. Hocking, Rockaway, 07866 (201) 627-7200
Roxbury Twp	William A. Egbert, Sec., Succasunna, 07876 (201) 584-7400 Morris Perugini, Succasunna Douglas Haugk, Convent Station	Harold J. Davis, Succasunna, 07876 (201) 584-7400
Victory Gardens Boro	Edward S. DiYanni, Dover, 07801 (201) 366-5312	Stephen P. Arthur, Dover, 07801 (201) 876-3845
Washington Twp	Nelson T. Walters, Long Valley, 07853 (201) 876-3315	Marjorie L. Bryant, Long Valley, 07853 (201) 876-3845
Wharton Boro	Charles J. Femminella, Jr., Sec., Wharton, 07885	Eleanor Williams, Wharton, 07885 (201) 366-2466

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Twp	Debbie Spettel, Barnegat, 08005 (609) 698-7832 Gerald M. Dowgin, Whiting, 08759 Ethel M. Exel, Forked River, 08731	Joseph Regatts, Barnegat, 08005 (609) 698-7832
Barnegat Light Boro	H. Elvin Smith, Surf City, 08008 (609) 494-2343	Ruth Blinsinger, Barnegat Light, 08006 (609) 494-2343
Bay Head Boro	Martin J. Burns, Jr., Sec., Bay Head, 08742 (201) 892-0633	Patricia Wojcik, Bay Head, 08742 (201) 892-8920
Beach Haven Boro	H. Richard Shupeltz, Ship Bottom, 08008 (609) 492-0111	Arlinda Crossley, Beach Haven, 08008 (609) 492-0111
Beachwood Boro	Carlton S. Hamilton, Beachwood, 08722 (201) 349-0245	Maude L. Voight, Beachwood, 08722 (201) 349-0245
Berkeley Twp	Lorraine A. Andren, Sec., Bayville, 08721 (201) 269-1332 Ruth A. Hardie, Bayville Arlene M. Oliver, Bayville	Nellie Harigfeld, Bayville 08721 (201) 269-1210
Brick Twp	Robert T. Cantrell, Brick Town, 08723 (201) 477-3000	Ann Lepore, Brick Town, 08723 (201) 477-3000
Dover Twp	Kenneth H. Beck, Sec., Toms River, 08753 (201) 341-1000 Victoria Mickiewicz, Toms River Lawrence Henbest, Toms River	Paul Potter, Toms River, 08753 (201) 341-1000
Eagleswood Twp	Douglas O. Downs, Staffordville, 08092 (609) 296-3501	Blanch C. Pharo, West Creek, 08092 (609) 296-3501
Harvey Cedars Boro	Richard H. Schupeltz,Harvey Cedars, 08008 (609) 494-2843	Gloria A. Shannon, Harvey Cedars, 08040 (609) 494-2843
Island Heights Boro	Kenneth H. Beck, Acting Assessor, Island Hts., 08732 (201) 244-1836	Jacqueline Bodine, Island Heights, 08732 (201) 244-1836
Jackson Twp	Ivan Mickle, Jackson, 08527 (201) 928-1262 Frank Viafora, Jackson Rose C. Emener, Prin. Assessing Clerk, Jackson	Marguerite Flemming, Jackson, 08527 (201) 928-1200
Lacey Twp	John A. Coan, Sec., Forked River, 08731 (609) 693-5408 Joseph Canning, Toms River Ethel M. Exel, Forked River, 08731	Frederick P. Dessoir, Jr., Forked River, 08731 (609) 693-5282
Lakehurst Boro	John E. Currie, Lakehurst, 08733 (201) 657-8310	Marie Bell, Lakehurst, 08733 (201) 657-4161
Lakewood Twp	John A. Turtora, Sec., Lakewood, 08701 (201) 364-2500 Ext. 47 Sol Kramer, Lakewood Leonard F. Turtora, Lakewood	Dorothy O'Neill, Lakewood, 08701 (201) 364-2500
Lavallette Boro	Ruth Ruban, Sec., Shore Acres, 08723 (201) 793-7477 Doris Card, Riverdale Michael M. Sturko, Toms River	Flora Shady, Lavallette, 08735 (201) 793-7474

Little Egg Harbor Twp	Calvin L. Nealy, Sec., Tuckerton, 08087 (609) 296-7241 Ralph H. Cummings, Tuckerton	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7241
Long Beach Twp	A. James Reeves, Brant Beach, 08008 (609) 494-2153 or 494-2156	Emil J. Svetz, Brant Beach, 08008 (609) 494-2153
Manchester Twp	Joyce A. Jones, Sec., Lakehurst, 08733 (201) 657-8121 John E. Currie, Lakehurst John Novak, Jr., Lakehurst	Ruth B. Britton, Whiting, 08759 (201) 657-8121
Mantoloking Boro	August G. St. John, Sec., Mantoloking, 08738 (201) 899-3434 Harold D. Morgan, Mantoloking	William R. Wesson, Mantoloking, 08738 (201) 899-3434
Ocean Twp	Joseph Horner, Sec., Waretown, 08758 (609) 693-3280 William C. Sattler, Waretown	Margaret Gale, Waretown, 08758 (609) 693-3280
Ocean Gate Boro	Carl L. Bach, Ocean Gate, 08740 (201) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Boro	Robert K. Mancke, Pine Beach, 08741 (201) 349-6425	Patrick Vellucci, Pine Beach, 08741 (201) 349-6425
Plumsted Twp	William H. Gollnick, Jr., New Egypt, 08533 (609) 758-2241	Mildred Cramer, New Egypt, 08533 (609) 758-2266
Point Pleasant Boro	James L. Anderson, Sec., Pt. Pleasant, 08743 (201) 892-3434 Harvey Bennette, Pt. Pleasant	Lenore P. Neral, Pt. Pleasant, 08742 (201) 892-3434
Pt. Pleasant Beach Boro	James L. Anderson, Sec., Point Pleasant Beach, 08742 (201) 892-0435	Ester Winckelhofer, Pt. Pleasant Beach, 08742 (201) 892-0435
Seaside Heights Boro	William C. Dooner, Jr., Seaside Heights, 08751 (201) 793-9100	John J. Jennings, Seaside Heights, 08751 (201) 793-9100
Seaside Park Boro	Walter Sturko, Sec., Seaside Park, 08752 (201) 793-0234 Michael M. Sturko, Silverton, 08753	Joan McClister, Seaside Park, 08752 (201) 793-6787
Ship Bottom Boro	Virginia E. May, Sec., Ship Bottom, 08008 (609) 494-2171 H. Richard Shupeltz, Ship Bottom	Lillian Douglass, Ship Bottom, 08008 (609) 494-2171
South Toms River Boro	Arlene M. Oliver, South Toms River, 08753 (201) 349-0403	Rosemary Swenson, South Toms River, 08753 (201) 349-0339
Stafford Twp	Joseph C. Horne, Manahawkin, 08050 (609) 597-1069	Jean Reese, Manahawkin, 08050 (609) 597-1067
Surf City Boro	H. Elvin Smith, Sec., Surf City, 08008 (609) 494-2400 Richard M. Warren, Surf City	Helen Mathews, Surf City, 08008 (609) 494-2400
Tuckerton Boro	Frederick A. Smith, Tuckerton, 08087 (609) 296-4900	Anna B. Jacobi, Tuckerton, 08087 (609) 296-2701

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR – P.O. ADDRESS	COLLECTOR – P.O. ADDRESS
Bloomingdale Boro	Laurence W. Bennett, Sec., Bloomingdale, 07403 (201) 838-0778 Clayton F. Schulster, Bloomingdale Kenneth Mathews, Bloomingdale	Josephine Bennett, Bloomingdale, 07403 (201) 838-0330
Clifton City	Alfred J. Green, Jr., Clifton, 07015 (201) 473-2600	John T. Murphy, Clifton, 07015 (201) 473-2600
Haledon Boro	Robert G. Gillespie, Haledone, 07508 (201) 279-2383	Marie Cerino, Haledon, 07508 (201) 685-7095
Hawthorne Boro	Christine C. Collins, Hawthorne, 07506 (201) 427-1167	Ruth Braen, Hawthorne, 07500 (201) 427-1167
Little Falls	Margaret G. Poster, Sec., Little Falls, 07424 (201) 256-0272 James Morano, Jr., Little Falls	Jane Wright, Little Falls, 07424 (201) 256-0994
North Haledon Boro	Cornelius LaFleur, North Haledon, 07508 (201) 427-7520	Renate I. Lampe, North Haledon, 07508 (201) 427-5810

Passaic City	Albert R. Galik, Passaic 07055 (201) 365-5542	William Giaconia, Jr., Passaic, 07055 (201) 365-5534
Paterson City	George J. Sokalski, Pres., Paterson, 07505 (201) 881-3484 Elmo G. Valle, Paterson John B. Hall, Paterson Charles S. Parmelli, Paterson	Kathleen Gibson, Revenue Collection Director, Paterson, 07505 (201) 881-3450
Pompton Lakes Boro	Frank Giovatto, Pompton Lakes, Sec., Pompton Lakes, 07442 (201) 835-0143 John A. Steinhauser, Pompton Lakes James McGrath, Pompton Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 835-0143
Prospect Park Boro	Bert Nawyn, Prospect Park, 07508 (201) 942-6884	Marion DeVries, Prospect Park Boro, 07508 (201) 790-7902
Ringwood Boro	Olaf H. Fostvedt, Ringwood, 07456 (201) 962-7020	Charles E. DeDeyn, Ringwood, 07456 (201) 962-7078
Totowa Boro	John W. Masklee, Totowa, 07512 (201) 956-1000	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Boro	Joseph R. Gilabert, Jr., Sec., Wanaque, 07420 (201) 839-3000 Olaf H. Fostvedt, Midvale	Margaret Cisco, Wanaque, 07465 (201) 839-3000
Wayne Twp	Thomas S. Harraka, Chief Assessor, Wayne, 07470 (201) 694-1800	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800
West Milford Twp	Leslie D. Freeland, West Milford, 07480 (201) 728-7000	Joyce A. Wendelken, West Milford, 07480 (201) 728-7000
West Paterson Boro	Andrew L. Allu, West Paterson, 07424 (201) 345-8101	Andrew G. Carioti, West Paterson, 07424 (201) 345-8101

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR P.O. ADDRESS	COLLECTOR P.O. ADDRESS
Alloway Twp	Jack D. Finlaw, Salem, 08079 (609) 935-4080	John Zarin, Alloway, 08001 (609) 935-4080
Carney's Pt. Twp	T. Ralph Smith, Carney's Point, 08069 (609) 299-9008	Phyllis Press, Carney's Point, 08069 (609) 299-1025
Elmer Boro	Harold H. Hofmann, Elmer, 08318 (609) 358-4010	Burroughs Timberman, Elmer, 08318 (609) 358-4010
Elsinboro Twp	James Lane, Salem, 08079 (609) 935-5423	Douglas J. Marts, Salem 08079
Lower Alloways Crk. Twp	Joseph M. Harasta, Salem, 08079 (609) 935-7510	Mary Ann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Twp	Robert J. Buechler, III, Salem, 08079 (609) 935-2359	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Twp	Henry G. Newman, Jr., Pedricktown, 08067 (609) 299-0780	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-0780
Penns Grove Boro	Leon Mattioli, Penns Grove, 08069 (609) 299-3220	Emma D. Mallett, Penns Grove, 08069 (609) 299-3220
Pennsville Twp	James T. Shidner, Pennsville, 08070 (609) 678-6262	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041
Pilesgrove Twp	Kirk Horner, Harrisonville, 08039 (609) 769-3222	Elmer C. Brown, Woodstown, 08098 (609) 769-3222
Pittsgrove Twp	Arthur P. Schalick, Elmer, 08318 (609) 358-3722	Anna Reider, Elmer, 08318 (609) 358-3722
Quinton Twp	Lee A. Harris, Salem, 08079 (609) 845-5421	Henry R. Howell, Quinton, 08072 (609) 935-2325
Salem City	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-2024
Upper Pittsgrove Twp	R. Curtis Hackett, Elmer, 08318 (609) 358-8500	Harold Smith, Elmer, 08318 (609) 358-8500
Woodstown Boro	Bruce Gahrs, Swedesboro, 08085 (609) 769-2200	Howard K. Urion, Woodstown, 08098 (609) 769-2200

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Twp	R. Earl Smith, Bedminster, 07921 (201) 658-3199	John Jastrzemski, Pluckemin, 07978 (201) 658-3199
Bernards Twp	H. William Amundson, Basking Ridge, 07920 (201) 766-2510	Warren M. Craft, Jr., Basking Ridge, 07920 (201) 766-2510
Bernardsville Boro	Richard B. Curtis, Bernardsville, 07924 (201) 766-3850	Mary Alice Pierson, Bernardsville, 07924 (201) 766-3002
Bound Brook Boro	Alfonso C. Coccorese, Bound Brook, 08805 (201) 356-0833	William Woldin, Bound Brook, 08805 (201) 356-0802
Branchburg Twp	Alice A. Hauck, Somerville, 08876 (201) 526-1300	Blanche D. Mathers, Somerville, 08876 (201) 526-1300
Bridgewater Twp	Norman A. Stevens, Bridgewater, 08807 (201) 725-6300	Mae E. Batistoni, Bridgewater, 08807 (201) 725-6300
Far Hills Boro	Hubert W. Amundsen, Jr., Basking Ridge, 07920 (201) 234-0171	Shirley Potts, Far Hills, 07931 (201) 234-0611
Franklin Twp	Roger S. Payne, Somerset, 08873 (201) 873-2500	Marion J. Kelly, Somerset, 08873 (201) 873-2500
Green Brook Twp	Vacancy, Green Brook, 08812 (201) 968-1023	Samuel Romano, Green Brook, 08812 (201) 968-1023
Hillsborough Twp	Donald J. Crum, Neshanic, 08853 (201) 369-4313	Ernest A. Snyder, Neshanic, 08853 (201) 369-4313
Manville Boro	George L. Sopko, Sec., Somerville, 08876 (201) 725-9478 Frank J. Gnatek, Manville Dominic M. Rock, Manville	Stephen Balint, Manville, 08835 (201) 725-9478
Millstone Boro	Henry Wittman, Somerville, 08876 (201) 359-5253	Portcia Orton, Somerville, 08876
Montgomery Twp	Charles W. Grayson, Bellemead, 08502 (201) 359-8211	Reuben K. Musselman, Belle Meade, 08502 (201) 359-8211
North Plainfield Boro	August Church, North Plainfield, 07060 (201) 756-5601	Irene W. Bohr, North Plainfield, 07060 (201) 756-5601
Peapack-Gladstone Boro	John J. Butler, Peapack, 07977 (201) 234-2254	Rebecca P. Hess, Peapack, 07977 (201) 234-2254
Raritan Boro	N.R. Cantore, Raritan, 08869 (201) 725-5502	Anthony J. Sanora, Raritan, 08869 (201) 725-5502
Rocky Hill Boro	Wilbur Lowe, Rocky Hill, 08853 (201) 359-3413	Nancy Metcalf, Rocky Hill, 08553
Somerville Boro	John M. Conover, Somerville, 08876 (201) 725-2300	Walter P. Michaels, Somerville, 08876 (201) 725-2300
South Bound Brook Boro	John J. Ford, Sr., South Bound Brook 08880 (201) 356-0258	William E. Hartpence, South Bound Brook, 08880 (201) 356-0258
Warren Twp	Pearl Kerwin, Warren, 07060 (201) 753-8000 Ext. 41	Morrison O. Schuster, Jr., Warren, 07060 (201) 753-8000
Watchung Boro	Roy Taylor, Jr., Watchung, 07060 (201) 756-3366	Dorothy P. Eaton, Watchung, 07060 (201) 756-8333

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Boro	Malcolm G. Smith, Tranquility, 07879 (201) 786-5222	Rita Wildrick, Andover, 07821 (201) 786-6032
Andover Twp	Donald J. Sherman, Newton, 07860 (201) 383-6611	Dora Sanders, Newton, 07860 (201) 383-6611
Branchville Boro	Glen Lantz, Jr., Branchville, 07826 (201) 948-3000	Ralph Headley, Branchville, 07826
Byram Twp	John F. Gaynor, Stanhope, 07874 (201) 347-4729	George Micklesavage, Stanhope, 07874 (201) 347-4729

Frankford Twp	John A. Dyksen, Augusta, 07822 (201) 948-4621	Frances P. Ayers, Augusta, 07822 (201) 948-4621
Franklin Boro	Neil Cates, Jr., Franklin, 07416 (201) 827-3039	Louise Koellhoffer, Franklin, 07416 (201) 827-6585
Fredon Twp	Arthur L. Sears, Newton, 07860 (201) 383-7025	Alfred M. Snook, Newton, 07860 (201) 383-4241
Green Twp	Malcolm G. Smith, Tranquility, 07879 (201) 825-9333	Valorie Muron, Andover, 07821 (201) 852-9333
Hamburg Boro	Donald J. DeKorte, Hamburg, 07419 (201) 875-7192	Nettie Cox, Hamburg, 07419 (201) 827-9230
Hampton Twp	Irwin Sabin, Sec., Newton, 07860 (201) 383-3812 John A. Dyksen, Newton John Butler, Newton	Paul Cummins, Newton, 07860 (201) 383-3812
Hardyston Twp	Neil C. Cates, Jr., Stockholm, 07460 (201) 697-4895	Harold D. Lewis, Sr., Hamburg, 07419 (201) 697-4895
Hopatcong Boro	Leo M. Morris, Sec., Hopatcong, 07843 (201) 398-8861	Dorothy Valli, Hopatcong, 07843 (201) 398-5100
Lafayette Twp	John A. Dyksen, Lafayette, 07826 (201) 383-5972	Linda V. Pettenger, Lafayette, 07848 (201) 383-7081
Montague Twp	David L. Kerr, Port Jervis, N.Y., 12771 (201) 293-3958	Pamela Jerger, Port Jervis, N.Y., 12771 (201) 293-7027
Newton Town	William Bene, Newton, 07860 (201) 383-3524	Stanford Tidaback, Newton, 07860 (201) 383-3524
Ogdensburg Boro	John J. Butler, Gladstone, 07934 (201) 234-2549	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934
Sandyston Twp	Robert W. Pastor, Layton, 07851 (201) 948-5767	Benjamin Jager, Branchville, 07826 (201) 948-3520
Sparta Twp	John W. Wyckoff, Sparta, 07871 (201) 729-6174	Harry McDowell, Sparta, 07671 (201) 729-6174
Stanhope Boro	John F. Gaynor, Stanhope, 07874 (201) 347-0173	Nancy Hoyt, Stanhope, 07874 (201) 347-0159
Stillwater Twp	Arthur L. Sears, Newton, 07860 (201) 383-9484	Eleanor Lytle, Newton, 07860 (201) 383-9837
Sussex Boro	William N. Hunt, Sussex, 07461 (201) 875-3299	Margaret Little, Sussex, 07461 (201) 875-3225
Vernon Twp	Clifford K. Ryerson, Jr., Vernon, 07462 (201) 827-3848	Anna E. Edsall, Vernon, 07462 (201) 827-3848
Walpack Twp	Paul E. Darrone, Walpack, 07881 (201) 948-3176	Delores Rosenkrans, Columbia, 07832 (201) 581-2254
Wantage Twp	Donald J. DeKorte, Sussex, 07461 (201) 875-7192	Florence Lockburner, Sussex, 07461 (201) 875-7192

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp	John Pasiecznik, Berkeley Hts., 07922 (201) 464-2700 Ext. 34	Eris Naylor, Berkeley Hts., 07922 (201) 464-2700
Clark Twp	Frank W. Naples, Clark, 07066 (201) 388-6974	Steve LaMont, Clark, 07066 (201) 388-6974
Cranford Twp	John M. Duryee, Sec., Cranford, 07016 (201) 276-8900 Ralph S. Boyd, Jr., Cranford	Harold Seymour, Jr., Cranford, 07016 (201) 276-8900
Elizabeth City	John F. Mottley, Elizabeth, 07201 (201) 353-6000	Anthony R. Chiodo, Elizabeth, 07201 (201) 353-6000
Fanwood Boro	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	Llewyellen Fisher, Fanwood, 07023 (201) 322-8236

Garwood Boro	John Accardi, Sec., Garwood, 07027 (201) 789-0710 I. George Casabona, Garwood	Rose A. Stoj, Garwood, 07027 (201) 789-0475
Hillside Twp	Samuel Katz, Hillside, 07205 (201) 926-2222	Kathleeen Kernusz, Hillside, 07205 (201) 926-5502
Kenilworth Boro	Harold Frolich, Kenilworth, 07033 (201) 276-5801	Dorothy Himpele, Kenilworth, 07033 (201) 276-5800
Linden City	Emanuel Frangella, Jr., Sec., Linden, 07036 (201) 486-3800 Patrick J. Rocks, Linden John A. Zaleski, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 486-3800
Mountainside Boro	Robert Koser, Sec., Mountainside, 07092 (201) 232-2400 Matthew V. Powers, Mountainside Frank Torma, Mountainside	Helen Voeste, Mountainside, 07092 (201) 232-2400
New Providence Boro	John S. O'Brien, New Providence, 07974 (201) 665-1400 Stanwood C. Slack, New Providence Leonard J. DiStefano, New Providence	Jane K. Parcells, New Providence, 07974 (201) 665-1400
Plainfield City	Frank J. Betts, Plainfield, 07061 (201) 753-3203	Lorraine Stopinski, Plainfield, 07060 (201) 753-3215
Rahway City	Thomas Luby, Rahway, 07065 (201) 381-8000	Roger Pribush, Rahway, 07065 (201) 381-8000
Roselle Boro	Carmen Mistichelli, Roselle, 07203 (201) 245-5601	Louis R. Bass, Roselle, 07203 (201) 245-9000
Roselle Park Boro	Paul J. Endler, Roselle Park, 07204 (201) 245-2540	Jeanne Decker, Roselle Park, 07204 (201) 245-0819
Scotch Plains Twp	Mary Pearson, Scotch Plains, 07076 (201) 322-6700	Thomas Douress, Scotch Plains, 07076 (201) 322-6700
Springfield Twp	Thomas McCullum,Sec., Springfield, 07081 (201) 376-5800	Marie Smith, Springfield, 07081 (201) 376-5800
Summit City	George C. Harraka, Summit, 07901 (201) 273-6405	Ethel V. Martin, Summit, 07901 (201) 273-6405
Union Twp	S. Arthur Gaylord, Union, 07083 (201) 688-2800 Charles Casey, Union James Lembo, Union	Joseph J. Kmet, Union, 07083 (201) 688-2800
Westfield Town	Robert W. Brennan, Westfield, 07090 (201) 232-8000	Stephen W. Bogart, Westfield, 07090 (201) 232-8000
Winfield Twp	Lawrence F. Watkins, Winfield, 07036 (201) 925-3850	Margaret Gallagher, Winfield, 07036 (201) 925-3850

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Twp	Dorothy S. McCarthy, Landing, 07850 (201) 852-6796	Betty C. Drake, Great Meadows
Alpha Boro	Joseph L. Dyrek, Alpha, 08865 (201) 454-0088	Klara Tarsi, Alpha, 08865 (201) 454-0088
Belvidere Town	Russell A. Parson, Belvidere, 07823 (201) 475-2368	Lester P. Stout, Jr., Belvidere,07823
Blairstown Twp	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6895
Franklin Twp	Wilbur E. Oberly, Washington, 07882 (201) 689-3994	Frank H. Convey, Washington, 07882 (201) 689-3994
Frelinghuysen Twp	Henry Natyzak, Johnsonburg, 07846 (201) 852-4305	Gloria Molnar, Blairstown, 07825
Greenwich Twp	Charles D. Apgar, Stewartsville, 08886 (201) 454-6154	Gordon Kobler, Stewartsville, 08886 (201) 859-4016

Hackettstown Town	J. Stanley Smith, Hackettstown, 07840 (201) 852-6767	Wilbur C. Willis, Hackettstown, 07840 (201) 852-6767
Hardwick Twp	Joseph L. Anconetani, Blairstown, 07825 (201) 362-6019	Ms. Irene Brockman, Blairstown, 07825
Harmony Twp	Donald D. Rowe, Buttzville, 07829 (201) 859-7525	LeRoy V. Smith, Phillipsburg, 08865
Hope Twp	Leroy F. Ruether, Andover, 07821 (201) 347-2456	Howard T. Malon, Hope, 07844
Independence Twp	Joseph M. Dzurek, Great Meadows, 07838 (201) 637-4044	Ms. Bonnie Dailey, Hackettstown, 07840 (201) 637-4393
Knowlton Twp	Martin N. Frey, Columbia, 07832 (201) 496-4330	Betty Masten, Columbia, 07832 (201) 496-4330
Liberty Twp	George M. DeMaria, Great Meadows, 07838 (201) 637-4925	Howard Gruver, Great Meadows, 07838 (201) 637-4925
Lopatcong Twp	Robert A. Merritt, Phillipsburg, 08865 (201) 859-3355	Carl K. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Twp	Russell S. Alpaugh, Jr., Sec., Oxford, 07863 (201) 689-6151 George H. Messerly, Port Murray Thomas J. Hemeleski, Hackettstown	Frederick Perry, Port Murray, 07865 (201) 689-6151
Oxford Twp	Donald D. Rowe, Buttzville, 07829 (201) 453-3098	Joan Rowe, Oxford, 07863 (201) 453-3098
Pahaquarry Twp	Sadie Van Campen, Columbia, 07832 (201) 841-9503	Frank Dascoll, Columbia, 07832 (201) 841-9503
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Ritz, Phillipsburg, 08865 (201) 454-5500
Pohatcong Twp	Joseph A. Dyrek, Alpha, 08865 (201) 454-6121	Reno Minardi, Phillipsburg, 08865 (201) 454-6121
Washington Boro	Walter G. Gross, Washington, 07882 (201) 689-3799	Burnadette Tuttle, Washington, 07882 (201) 689-3799
Washington Twp	Walter G. Gross, Washington, 07882 (201) 689-7200	Marie E. Mueller, Washington, 07882 (201) 689-7200
White Twp	Donald D. Rowe, Buttzville, 07829 (201) 475-2093	Helen Smith, Buttzville, 07829 (201) 475-2093

APPENDIX III

page

TAXES COLLECTED FOR DISTRIBUTION TO COUNTIES AND MUNICIPALITIES AND TAXES APPORTIONED FOR COUNTY AND MUNICIPAL COLLECTION 241-268

TAXES COLLECTED BY THE STATE FOR DISTRUBUTION TO COUNTIES AND MUNICIPALITIES AND TAXES APPORTIONED BY THE STATE FOR COUNTY AND MUNICIPAL COLLECTION

1979

The attached Tables reflect State aid to municipalities and counties totaling $620,099,079 in 1979. This includes $8,459,521 of State tax collections for distribution to counties, and $171,239,141 to municipalities. It also includes $440,400,407 of taxes apportioned by the State for collection; by counties $1,776,134 and municipalities $438,632,273.

FINANCIAL BUSINESS

(N.J.S.A. 54:10B—1 et seq.)
(N.J.S.A. 54:10A—1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks.

¼ to Counties $1,338,242, ¼ to Municipalities $1,338,242.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D—1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities $158,703,834. Excess was $51,868,646.

Legislation was pased which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

RAILROAD PROPERTY

(N.J.S.A. 54:29A—7)

The railroad property tax law was amended in 1966 (P.L. 1966, c. 139) when a state imposed tax of $4.75 per $100 of true value was substituted for the former tax on Class II property. Replacement tax revenue is determined for each municipality by applying the 1966 general real property tax rate to the assessed value for the year 1966, plus an amount equal to the difference between the railroad tax revenue for the year 1965 and the year 1966. For each year subsequent to 1967, the increase is reduced 10% until such time as the difference is eliminated.

To Municipalities $4,075,776.

PUBLIC UTILITY

(N.J.S.A. 54:30A—16 et seq.)

The Division of Taxation apportions both the Public Utility Franchise Tax and the Public Utility Gross Receipts Tax to municipalities for collection after deducting administration costs ($127,087).

To Municipalities $426,199,336

INSURANCE FRANCHISE

(N.J.S.A. 54:18—12 et seq. and N.J.S.A. 54:16A—1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87½%) to the municipality and (12%) to the county in which the principal office of the taxpayer is located. The Division of Taxation apportions the tax to counties and municipalities for collection.

To Counties $1,776,134. To Municipalities $12,432,937.

CORPORATION BUSINESS BANKING CORPORATIONS

(N.J.S.A. 54:10A—1 et seq.)

Banking Corporations are subject to Corporation Business Tax at the rate of 7½% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% counties and 25% municipalities.

To Counties $7,121,289. To Municipalities $7,121,289.

Note: First distribution — June 1, 1976.

TABLE 40
TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO COUNTIES AND TAXES APPORTIONED BY THE STATE FOR COUNTY COLLECTION 1979

County	COLLECTION FOR DISTRIBUTION TO COUNTIES		APPORTIONED FOR COUNTY COLLECTION	
	C.B.T. Banking Corporations	**Financial Business Tax*	*Insurance Tax*	*Total*
1 Atlantic	$ 182,016	$ 19,035	$ 1,797	$ 202,848
2 Bergen	1,123,778	172,492	11,281	1,307,551
3 Burlington	216,681	46,248	....	262,929
4 Camden	375,220	202,958	16,923	595,101
5 Cape May	90,797	15,052	....	105,849
6 Cumberland	106,154	16,703	....	122,857
7 Essex	1,122,559	254,485	1,259,226	2,636,270
8 Gloucester	137,908	13,080	....	150,988
9 Hudson	394,922	89,430	8,308	492,660
10 Hunterdon	101,498	4,498	10	106,006
11 Mercer	339,829	62,083	67,522	469,434
12 Middlesex	335,573	102,904	....	438,477
13 Monmouth	457,969	42.278	122,346	622,593
14 Morris	373,045	56,133	238,465	667,643
15 Ocean	282,885	12,607	....	295,492
16 Passaic	574,164	84,371	42	658,577
17 Salem	71,802	8,651	....	80,453
18 Somerset	191,572	26,232	4,648	222,452
19 Susex	97,426	6,791	38,413	142,630
20 Union	461,044	98,579	7,152	566,775
21 Warren	84,449	3,632	....	88,081
Total	$7,121,289	$1,338,242	$1,776,134	$10,235,665

Differences in total due to rounding.

*Unincorporated Financial Businesses remain subject to the Financial Business Tax. Financial corporations are now subject to the Corporation Business Tax. Distribution is 50% State: 25% Counties and 25% Municipalities. Amount of distribution is certified November 1, 1978 and is therefore not included in above table.

TABLE 41
TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES AND TAXES APPORTIONED BY THE STATE FOR LOCAL COLLECTION — 1979

County	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Atlantic	$ 182,016	$ 19,035	$ 3,052,142	$ 7,713	$ 6,572,017	$ 5,174,273	$ 12,581	$ 15,019,777
2 Bergen	1,123,778	172,492	15,294,316	40,081	23,301,526	22,532,760	78,966	62,543,919
3 Burlington	216,681	46,248	3,926,242	....	15,085,953	8,453,217	....	27,728,341
4 Camden	375,220	202,958	7,819,824	105,638	10,786,694	10,926,743	118,462	30,335,539
5 Cape May	90,797	15,052	1,196,084	....	5,833,241	2,543,309	....	9,678,483
6 Cumberland	106,154	16,703	2,325,375	6,221	2,557,985	2,456,176	....	7,468,614
7 Essex	1,122,559	254,485	28,506,680	1,096,200	18,239,590	19,897,795	8,814,578	77,931,887
8 Gloucester	137,908	13,080	2,456,932	1,031	5,158,408	4,207,261	....	11,974,620
9 Hudson	394,922	89,430	19,918,991	1,922,382	33,053,785	9,568,135	58,154	65,005,799
10 Hunterdon	101,498	4,498	1,715,408	....	6,875,536	1,688,228	70	10,385,238
11 Mercer	339,829	62,083	7,483,643	145,246	11,616,389	8,045,209	472,654	28,165,053
12 Middlesex	335,573	102,904	14,796,561	285,386	32,491,591	13,727,553	....	61,739,568
13 Monmouth	457,969	42,279	5,444,365	11,213	11,726,798	9,892,534	856,424	28,431,582
14 Morris	373,045	56,133	6,868,224	26,524	8,726,103	7,880,262	1,669,256	25,599,547
15 Ocean	282,885	12,607	2,003,799	7,410	10,778,688	7,307,615	....	20,393,004
16 Passaic	574,164	84,371	10,756,997	38,825	7,684,296	9,740,666	294	28,879,613
17 Salem	71,802	8,651	2,935,797	....	12,342,086	1,420,388	....	16,778,724
18 Somerset	191,572	26,232	4,996,777	19,081	5,224,392	6,359,438	32,536	16,850,028
19 Sussex	97,426	6,791	1,302,404	....	1,816,398	1,743,862	268,892	5,235,773
20 Union	461,044	98,579	14,244,444	343,717	23,481,914	12,674,962	50,069	51,354,729
21 Warren	84,449	3,632	1,658,829	19,110	4,988,977	1,616,579	....	8,371,576
Total	$7,121,289	$1,338,242	$158,703,834	$4,075,776	$258,342,368	$167,856,968	$12,432,937	$609,871,414

Difference in totals due to rounding.

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
					Public Utilities			
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1 Absecon City	$ 7,261	....	$ 31,079	....	$ 130,924	$ 141,596	....	$ 310,860
2 Atlantic City	72,867	$ 5,414	1,699,035	$4,312	1,617,697	1,509,893	$11,191	4,920,409
3 Brigantine City	4,335	....	28,362	....	120,509	151,493	....	304,699
4 Buena Bor.	7,174	....	45,562	....	68,465	98,741	....	219,942
5 Buena Vista Twp.	2,373	....	45,571	....	181,019	164,949	....	393,912
6 Corbin City	....	....	2,005	....	5,714	11,779	....	19,498
7 Egg Harbor City	3,847	....	62,001	....	68,424	90,839	....	225,111
8 Egg Harbor Twp.	7,320	853	115,564	....	2,408,270	525,368	....	3,057,375
9 Estell Manor City	....	....	7,679	....	49,930	65,010	....	122,619
10 Folsom Bor.	....	....	22,273	....	24,024	57,851	....	104,148
11 Galloway Twp.	2,319	....	114,459	....	195,090	329,119	....	640,987
12 Hamilton Twp.	2,294	....	149,577	....	273,262	349,774	....	774,907
13 Hammonton Town	12,189	3,813	197,737	1,821	167,229	254,820	....	637,609
14 Linwood City	8,811	....	40,940	....	101,292	136,148	....	287,191
15 Longport Bor.	1,487	....	6,337	....	39,223	48,921	....	95,968
16 Margate City	13,256	....	55,561	....	299,119	180,026	....	547,962
17 Mullica Twp.	632	....	33,505	....	49,621	113,076	....	196,834
18 Northfield City	9,341	2,121	93,913	....	127,174	146,375	....	378,924
19 Pleasantville City	7,113	5,208	138,433	1,580	253,912	301,941	1,390	709,577
20 Port Republic City	....	....	5,963	....	27,742	70,299	....	104,004
21 Somers Point City	7,042	6	82,199	....	154,748	193,251	....	437,246
22 Ventnor City	10,391	1,621	65,845	....	164,358	196,691	....	438,906
23 Weymouth Twp.	1,962	....	8,531	....	44,272	36,342	....	91,107
Total	$182,016	$19,035	$3,052,142	$7,713	$6,572,017	$5,174,273	$12,581	$15,019,777

Difference in totals due to rounding.

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Allendale Bor.	$ 5,089	....	$ 46,442	....	$ 408,465	$ 194,981	....	$ 654,977
2 Alpine Boro.	....	$ 6	14,813	....	88,070	97,348	....	200,237
3 Bergenfield Bor.	22,920	386	227,290	....	244,333	471,794	....	966,723
4 Bogota Bor.	15,349	1,494	261,020	....	75,197	158,395	....	511,455
5 Carlstadt Bor.	18,033	262	349,044	....	223,659	390,535	....	981,533
6 Cliffside Park Bor.	19,415	529	150,927	....	166,198	256,557	....	593,626
7 Closter Bor.	10,625	....	94,024	....	381,273	316,589	....	802,511
8 Cresskill Bor.	5,309	....	67,867	....	205,869	222,849	....	501,894
9 Demarest Bor.	3,576	....	14,453	....	97,608	150,709	....	266,346
10 Dumont Bor.	6,359	543	68,051	....	222,061	364,822	....	661,836
11 E. Rutherford Bor.	6,686	3,761	406,957	....	457,890	434,965	....	1,310,259
12 Edgewater Bor.	5,214	....	767,547	$14,124	63,538	108,600	....	959,023
13 Elmwood Park Bor.	17,651	1,491	422,264	....	187,301	369,741	....	998,448
14 Emerson Bor.	3,522	....	71,941	....	97,293	203,162	....	375,918
15 Englewood City	43,430	4,288	648,291	....	432,154	869,175	....	1,997,338
16 Englewood Cliffs Bor.	15,406	9,064	296,197	....	146,712	222,126	....	689,505
17 Fairlawn Bor.	40,061	4,321	758,667	2,257	648,485	1,018,947	....	2,472,738
18 Fairview Bor.	8,577	....	212,947	....	152,279	197,413	....	571,216
19 Fort Lee Bor.	34,366	602	147,976	....	257,313	501,626	....	941,883
20 Franklin Lakes Bor.	8,031	....	74,212	....	428,221	354,412	....	864,876
21 Garfield City	39,383	1,487	479,103	....	196,256	473,404	....	1,189,633
22 Glen Rock Bor.	14,246	2,627	103,794	....	142,679	328,979	....	592,325
23 Hackensack City	170,619	53,495	1,404,865	1,442	658,823	1,052,862	....	3,342,106
24 Harrington Park Bor.	2,337	....	11,710	....	96,547	145,910	....	256,504
25 Hasbrouck Heights Bor.	10,623	4,639	103,308	....	218,853	314,106	....	651,529
26 Haworth Bor.	2,412	....	19,974	....	166,538	163,530	....	352,427
27 Hillsdale Bor.	15,937	....	83,861	....	265,328	380,247	....	745,373
28 Hohokus Bor.	5,535	....	33,545	....	62.269	139,077	....	240,426
29 Leonia Bor.	10,332	....	50,899	....	341,022	250,964	....	653,217
30 Little Ferry Bor.	3,317	....	109,757	....	136,011	232,595	....	481,680
31 Lodi Bor.	18,528	291	363,125	....	172,860	445,552	....	1,000,356
32 Lyndhurst Twp.	18,175	844	471,525	1,655	221,579	333,629	....	1,047,407
33 Mahwah Twp.	9.158	6	416,433	7,233	998,232	384,672	....	1,815,734
34 Maywood Bor.	4,716	....	158,801	....	138,003	227,220	....	528,740
35 Midland Park Bor.	9,836	....	138,366	....	66,792	173,661	....	388,655

BERGEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
36 Montvale Bor.	14,085	....	149,682	....	429,287	264,587	....	857,641
37 Moonachie Bor.	7,071	....	146,717	....	103,052	185,013	....	441,853
38 New Milford Bor.	7,303	....	73,146	....	753,570	357,591	....	1,191,610
39 North Arlington Bor.	11,826	776	151,182	....	194,024	265,360	....	623,168
40 Northvale Bor.	4,956	....	205,393	....	98,172	142,025	....	450,546
41 Norwood Bor.	4,126	....	61,563	....	156,203	171,613	....	393,505
42 Oakland Bor.	8,476	....	139,196	....	181,610	320,431	....	649,713
43 Old Tappan Bor.	2,166	....	38,691	....	599,867	137,172	....	777,896
44 Oradell Bor.	11,437	....	64,817	....	347,384	287,872	....	711,510
45 Palisades Park Bor.	7,226	40	145,260	....	140,573	238,473	....	531,572
46 Paramus Bor.	57,000	8,215	1,237,719	....	680,038	1,050,757	14,806	3,048,535
47 Park Ridge Bor.	8,053	....	84,359	....	45,837	129,702	....	267,951
48 Ramsey Bor.	14,244	345	232,052	....	264,527	382,200	....	893,368
49 Ridgefield Bor.	24,402	....	218,106	12,120	6,102,368	380,305	....	6,737,301
50 Ridgefield Park Twp.	4,317	....	211,883	....	134,851	279,058	....	630,109
51 Ridgewood Village	64,856	967	256,346	....	326,891	690,750	....	1,339,810
52 Riveredge Bor.	6,836	698	82,811	....	207,509	317,585	....	615,439
53 Rivervale Twp.	4,422	....	62,067	....	141,046	229,018	....	436,553
54 Rochelle Park Twp.	8,612	....	94,642	....	69,002	189,033	39,503	400,792
55 Rockleigh Bor.	....	....	39,203	....	14,258	25,205	....	78,666
56 Rutherford Bor.	45,777	1,156	157,260	....	188,302	416,141	....	808,636
57 Saddle Brook Twp.	17,040	847	362,887	1,249	351,722	367,382	24,657	1,125,784
58 Saddle River Bor.	5,775	....	4,955	....	64,745	134,125	....	209,600
59 So. Hackensack Twp.	6,112	....	297,378	....	93,170	123,868	....	520,528
60 Teaneck Twp.	48,308	13,881	373,333	....	508,997	965,956	....	1,910,475
61 Tenafly Bor.	19,056	6	146,394	....	213,421	448,344	....	827,221
62 Teterboro Bor.	5,502	3	161,254	....	28,834	91,266	....	286,859
63 Upper Saddle River Bor.	963	....	92,976	....	259,715	270,239	....	623,893
64 Waldwick Bor.	5,367	....	88,000	....	979,912	194,288	....	1,267,567
65 Wallington Bor.	12,248	....	120,405	....	73,405	172,405	....	378,463
66 Washington Twp.	4,400	....	24,535	....	123,999	248,116	....	401,050
67 Westwood Bor.	17,892	1,025	177,692	....	194,908	325,352	....	716,869
68 Woodcliff Lake Bor.	6,215	54,396	47,801	....	83,582	209,196	....	401,190
69 Wood-Ridge Bor.	11,574	....	403,495	....	94,341	194,075	....	703,485
70 Wyckoff Twp.	21,365	....	91,124	....	186,695	377,099	....	676,283
Total	$1,123,778	$172,492	$15,294,316	$40,081	$23,301,526	$22,532,760	$78,966	$62,543,919

Difference in totals due to rounding.

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	*Total*
1 Bass River Twp.	$ 290	....	$ 22,270	....	$ 19,564	$ 45,135	....	$ 87,259
2 Beverly City	4,831	....	23,660	....	33,130	60,018	....	121,639
3 Bordentown City	6,575	....	77,709	....	66,487	105,574	....	256,345
4 Bordentown Twp.	5,217	$ 823	125,573	....	184,420	246,959	....	562,992
5 Burlington City	14,386	1,122	131,447	....	7,045,445	329,815	....	7,522,215
6 Burlington Twp.	8,897	207	335,208	....	2,212,117	393,880	....	2,950,309
7 Chesterfield Twp.	1,570	....	35,732	....	74,003	104,424	....	215,729
8 Cinnaminson Twp.	10.729	2,904	285,662	....	402,161	542,455	....	1,243,911
9 Delanco Twp.	1,075	....	159,815	....	70,577	97,381	....	328,848
10 Delran Twp.	2,679	....	186,979	....	190,888	297,929	....	678,475
11 Eastampton Twp.	1,034	....	17,259	....	77,986	95,229	....	191,508
12 Edgewater Park Twp.	2,697	....	99,527	....	89,644	159,217	....	351,085
13 Evesham Twp.	10.223	2,983	100,223	....	473,403	534,695	....	1,121,527
14 Fieldsboro Bor.	....	....	65,648	....	7,071	16,433	....	89,152
15 Florence Twp.	5,682	....	415,379	....	124,987	238,708	....	784,756
16 Hainesport Twp.	992	....	54,573	....	43,844	110,155	....	209,564
17 Lumberton Twp.	2,275	....	90,982	....	532,517	165,575	....	791,349
18 Mansfield Twp.	1,378	....	30,529	....	101,233	168,319	....	301,459
19 Maple Shade Twp.	7,845	3,773	114,045	....	296,205	367,634	....	789,502
20 Medford Twp.	16,836	735	87,656	....	267,917	416,583	....	789,727
21 Medford Lakes Bor.	2,508	....	6,493	....	50,127	85,560	....	144,688
22 Moorestown Twp.	27,233	21,104	469,750	....	234,536	552,547	....	1,305,170
23 Mount Holly Twp.	25,843	96	157,668	....	177,599	305,735	....	666,941
24 Mount Laurel Twp.	13,300	....	153,216	....	213,023	473,696	....	853,235
25 New Hanover Twp.	2,642	1,732	3,831	....	81,658	110,079	....	199,942
26 No. Hanover Twp.	1,493	....	21,776	....	323,561	62,616	....	409,446
27 Palmyra Bor.	3,599	....	51,528	....	77,832	158,994	....	291,953
28 Pemberton Bor.	2,929	....	10,292	....	6,437	22,305	....	41,963

BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
					Public Utilities			
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
29 Pemberton Twp.	4,489	....	50,811	....	314,754	527,106	....	897,160
30 Riverside Twp.	7,160	4,583	177,823	....	135,909	201,051	....	526,526
31 Riverton Bor.	3,322	....	15,292	....	33,402	67,796	....	119,812
32 Shamong Twp.	....	....	12,908	....	49,908	92,673	....	155,489
33 Southampton Twp.	4,112	....	40,674	....	237,226	343,348	....	625,360
34 Springfield Twp.	725	....	40,111	....	63,068	113,082	....	216,986
35 Tabernacle Twp.	540	....	14,853	....	37,017	78,700	....	131,110
36 Washington Twp.	....	....	23,295	....	8,659	23,608	....	55,562
37 Westampton Twp.	1,488	....	45,081	....	91,636	166,287	....	304,492
38 Willingboro Twp.	10,088	4,027	146,373	....	613,817	498,733	....	1,273,038
39 Woodland Twp.	....	....	6,643	....	11,721	43,782	....	62,146
40 Wrightstown Bor.	....	2,161	17,947	....	10,464	29,400	....	59,972
Total	$216,681	$46,248	$3,926,242	....	$15,085,953	$8,453,217	....	$27,728,341

Difference in totals due to rounding.

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Audubon Bor.	$ 10,481	$ 1,007	$ 149,537	....	$ 153,207	$ 221,111	....	$ 535,343
2 Audubon Park Bor.	....	....	8,900	....	2,835	10,067	....	21,802
3 Barrington Bor.	1,452	....	241,286	....	80,806	174,963	....	498,507
4 Bellmawr Bor.	7,149	69	104,441	....	227,020	263,748	....	602,427
5 Berlin Bor.	6,475	2,876	60,669	....	89,693	141,671	....	301,384
6 Berlin Twp.	1,527	....	14,137	....	344,974	86,636	....	447,274
7 Brooklawn Bor.	3,292	....	28,529	....	26.994	60,145	....	118,960
8 Camden City	77,735	97,566	3,052-370	$102,598	1,658,941	2,197,003	....	7,186,213
9 Cherry Hill Twp.	61,374	46,515	1,206,985	....	1,141,997	1,874,330	$116,163	4,447,364
10 Chesilhurst Bor.	....	....	5,740	....	21,380	34,691	....	61,811
11 Clementon Bor.	3,002	110	37,522	....	50,853	94,437	....	185,924
12 Collingswood Bor.	16.255	649	115,852	....	130,544	302,628	....	565,928
13 Gibbsboro Bor.	1,938	....	58,587	....	56,143	56,850	....	173,518
14 Gloucester City	6,102	4,206	392,858	....	816,964	316,531	....	1,536,661
15 Gloucester Twp.	14,009	1,397	156,115	....	626,708	732,277	....	1,530,506
16 Haddon Twp.	18,687	....	111,168	....	182,712	347,852	....	660,419
17 Haddonfield Bor.	35,049	35,606	109,678	....	120,885	361,898	....	663,116
18 Haddon Heights Bor.	7,878	....	45,423	....	152,469	233,270	....	439,040
19 Hi Nella Bor.	1,523	....	4,457	....	16,821	17,751	....	40,552
20 Laurel Springs Bor.	2,033	979	10,871	....	29,882	69,241	....	113,006
21 Lawnside Bor.	1,225	....	43,644	....	155,791	102,207	....	302,867
22 Lindenwold Bor.	3.724	....	25,768	....	174,530	210,528	....	414,550
23 Magnolia Bor.	1,938	....	34,776	....	77,405	113,169	....	227,288
24 Merchantville Bor.	13,805	6	29,519	....	49,820	164,947	....	258,097
25 Mt. Ephraim Bor.	4,706	....	32,157	....	54,104	118,468	....	209,435
26 Oaklyn Bor.	4,430	....	26,707	....	48,455	83,636	....	163,228

CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
27 Pennsauken Twp.	29,637	8,282	1,142,006	3,040	1,419,656	1,019,997	2,298	3,624,916
28 Pine Hill Bor.	1,384	....	9,757	....	172,396	110,081	....	293,618
29 Pine Valley Bor.	....	....	949	....	494	1,911	....	3,354
30 Runnemede Bor.	5,979	474	69,972	....	184,284	181,179	....	441,888
31 Somerdale Bor.	3,002	....	41,002	....	92,978	125,657	....	262,639
32 Stratford Bor.	3,396	931	59,598	....	152,297	138,869	....	355,091
33 Tavistock Bor.	....	....	2,316	....	245	190	....	2,751
34 Voorhees Twp.	10,172	1,084	150,478	....	187,641	254,377	....	603,752
35 Waterford Twp.	6,214	....	28,736	....	178,100	175,670	....	388,720
36 Winslow Twp.	6,839	1,202	197,908	....	1,888,435	486,609	....	2,580,993
37 Woodlynne Bor.	2,808	....	9,410	....	18,233	42,149	....	72,600
Total	$375,220	$202,958	$7,819,824	$105,638	$10,786,694	$10,926,743	$118,462	$30,335,539

Difference in totals due to rounding.

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
					Public Utilities			
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1 Avalon Bor.	$ 2,137	....	$ 31,033	....	$ 89,689	$ 145,095	....	$ 267,954
2 Cape May City	$4,039	$ 125	108,826	....	72,858	100,184	....	286,032
3 Cape May Point Bor.	....	....	236	....	3,314	9,304	....	12,854
4 Dennis Twp.	484	....	16,927	....	255,062	122,131	....	394,604
5 Lower Twp.	7,425	....	149,040	....	136,871	367,075	....	660,411
6 Middle Twp.	9.863	2,374	96,299	....	1,089,238	331,123	....	1,528,897
7 North Wildwood City	4,391	....	98,179	....	95,262	134,913	....	332,745
8 Ocean City	19,262	10,445	223,828	....	566,902	579,956	....	1,400,393
9 Sea Isle City	1,530	....	18,817	....	53,300	108,144	....	181,791
10 Stone Harbor Bor.	3,486	....	20,604	....	54,839	75,051	....	153,980
11 Upper Twp.	8,082	....	9,436	....	2,920,664	184,587	....	3,122,769
12 West Cape May Bor.	1,785	....	4,804	....	12,944	30,977	....	50,510
13 West Wildwood Bor.	....	....	2,567	....	10,183	15,472	....	28,222
14 Wildwood City	24,640	2,109	267,082	....	372,885	191,369	....	858,085
15 Wildwood Crest Bor.	2,538	....	124,308	....	86,176	115,320	....	328,342
16 Woodbine Bor.	1,136	....	24,099	....	13,056	32,609	....	70,900
Total	$90,797	$15,052	$1,196,084	....	$5,833,241	$2,543,309	....	$9,678,483

Difference in totals due to rounding.

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Bridgeton City	$ 34,059	$ 3,931	$ 579,481	$1,379	$ 271,637	$ 316,102	....	$1,206,589
2 Commercial Twp.	1,384	....	39,468	....	71,077	124,405	....	236,334
3 Deerfield Twp.	360	....	26,042	....	50,666	83,089	....	160,157
4 Down Twp.	....	....	33,870	....	53,709	71,057	....	158,636
5 Fairfield Twp.	406	....	20,645	....	71,171	104,800	....	197,022
6 Greenwich Twp.	203	....	19,910	....	7,611	25,697	....	53,421
7 Hopewell Twp.	1,509	....	36,495	....	44,894	97,245	....	180,143
8 Lawrence Twp.	2,275	....	29,219	....	29,421	59,882	....	120,797
9 Maurice River Twp.	....	....	59,276	....	82,769	120,061	....	262,106
10 Millville City	25,819	1,788	478,330	2,661	416,170	511,932	....	1,436,700
11 Shiloh Bor.	250	....	4,598	....	2,745	12,539	....	20,132
12 Stow Creek Twp.	....	....	20,760	....	26,409	33,629	....	80,798
13 Upper Deerfield Twp.	2,708	....	109,659	....	607,896	178,864	....	899,127
14 Vineland City	37,180	10,984	867,623	2,181	821,809	716,875	....	2,456,652
Total	$106,154	$16,703	$2,325,375	$6,221	$2.557,985	$2,456,176	....	$7,468,614

Difference in totals due to rounding.

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Belleville Town	$ 23,890	$ 1,421	$ 910,854	$ 2,001	$ 511,598	$ 823,267	....	$ 2,273,031
2 Bloomfield Town	16,930	75,012	1,039,063	9,594	525,249	998,132	....	2,663,980
3 Caldwell Bor.	12,387	853	123,074	....	106,317	232,809	....	475,440
4 Cedar Grove Twp.	15,772	....	169,251	....	240,527	274,230	....	699,780
5 East Orange City	61,186	24,852	1,418,777	19,938	616,776	1,412,155	$ 348,472	3,902,156
6 Essex Fells Bor.	....	....	6,004	....	36,599	99,089	....	141,692
7 Fairfield Bor.	14,460	943	507,852	....	128,326	378,842	....	1,030,423
8 Glen Ridge Bor.	6,249	....	42,030	1,238	67,975	134,248	....	251,740
9 Irvington Town	36,115	14,861	724,901	4,224	464,869	902,776	....	2,147,746
10 Livingston Twp.	35,868	2,475	406,901	....	593,043	823,150	....	1,861,437
11 Maplewood Twp.	26,731	5,011	296,572	1,020	247,471	546,033	....	1,122,838
12 Millburn Twp.	31,619	1,172	437,625	....	558,870	743,762	1,432,100	3,205,148
13 Montclair Town	54,129	5,698	393,966	4,672	439,024	958,399	....	1,855,888
14 Newark City	665,247	47,933	19,172,987	1,037,998	10,892,454	7,303,721	7,034,006	46,154,346
15 North Caldwell Bor.	....	....	26,806	....	76,252	160,959	....	264,013
16 Nutley Town	22,596	1,812	600,199	....	500,359	604,698	....	1,729,664
17 Orange City	23,573	2,653	799,989	10,998	406,501	903,429	....	2,147,143
18 Roseland Bor.	....	1,232	162,787	....	215,546	140,190	....	519,755
19 So. Orange Village	15,424	18,785	164,009	4,519	273,285	554,204	....	1,030,226
20 Verona Bor.	10,831	941	174,455	....	131,217	349,661	....	667,105
21 West Caldwell Bor.	19,076	....	242,160	....	367,120	331,387	....	959,743
22 West Orange Town	30,476	48,830	686,421	....	840,213	1,222,653	....	2,828,593
Total	$1,122,559	$254,485	$28,506,680	$1,096,200	$18,239,590	$19,897,795	$8,814,578	$77,931,887

Difference in totals due to rounding

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Clayton Bor.	$ 3,648	....	$ 45,148	....	$ 112,154	$ 103,217	....	$ 264,167
2 Deptford Twp.	8,012	$ 2,406	169,201	....	396,073	509,297	....	1,084,989
3 East Greenwich Twp.	1,585	....	33,032	....	646,084	89,338	....	770,039
4 Elk Twp.	475	....	19,123	....	36,579	79,520	....	135,697
5 Franklin Twp.	3,828	....	56,009	....	316,306	279,639	....	655,782
6 Glassboro Bor.	8,973	1,773	245,855	....	361,135	283,734	....	901,470
7 Greenwich Twp.	2,722	....	393,108	....	227,250	95,511	....	718,591
8 Harrison Twp.	5,381	....	38,490	....	68,536	96,861	....	209,268
9 Logan Twp.	804	....	66,548	....	90,647	108,603	....	266,602
10 Mantua Twp.	13,093	1,236	60,696	....	172,977	204,325	....	452,327
11 Monroe Twp.	6,054	698	126,176	....	1,395,497	472,716	....	2,001,141
12 National Park Bor.	1,829	....	6,747	....	168,357	62,951	....	239,884
13 Newfield Bor.	5,587	....	20,446	....	25,057	29,816	....	80,906
14 Paulsboro Bor.	6,292	1,814	122,362	....	51,370	85,198	....	267,036
15 Pitman Bor.	9,034	1,609	120,457	....	98,111	141,246	....	370,457
16 So. Harrison Twp.	....	....	20,757	....	9,076	28,890	....	58,723
17 Swedesboro Bor.	4,639	....	86,783	....	30,814	44,213	....	166,449
18 Washington Twp.	10,939	1,464	106,320	....	384,400	453,213	....	956,336
19 Wenonah Bor.	1,162	....	3,976	....	26,395	39,817	....	71,350
20 West Deptford Twp.	11,641	....	407,630	....	209,355	413,511	....	1,042,137
21 Westville Bor.	7,710	....	45,409	....	51,490	104,100	....	208,709
22 Woodbury City	21,736	2,080	161,160	$ 1,031	169,800	326,565	....	682,372
23 Woodbury Heights Bor.	2,763	....	41,968	....	52,713	94,318	....	191,762
24 Woolwich Twp.	....	....	59,528	....	58,230	60,662	....	178,420
Total	$137,908	$13,080	$2,456,932	$1,031	$5,158,408	$4,207,261	....	$11,974,614

Difference in totals due to rounding.

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Bayonne City	$ 37,763	$ 8,779	$ 2,816,890	$ 20,612	$ 1,072,487	$1,024,134	....	$ 4,980,665
2 East Newark Bor.	4,431	....	223,317	....	18,082	50,389	....	296,219
3 Gutenberg Town	5,752	....	104,817	....	41,497	89,938	....	242,004
4 Harrison Town	7,233	7,442	1,109,919	12,794	4,722,387	348,229	....	6,208,004
5 Hoboken City	19,189	84	1,963,236	593,200	341,377	548,865	....	3,465,951
6 Jersey City	174,906	53,378	6,978,226	1,009,117	15,712,764	3,963,915	$58,154	27,950,460
7 Kearny Town	22,011	12,958	2,268,537	150,453	9,378,883	837,019	....	12,669,861
8 North Bergen Twp.	10,354	1,483	1,176,441	75,792	693,410	934,161	....	2,891,641
9 Secaucus Town	23,736	....	646,635	28,186	288,283	471,950	....	1,458,790
10 Union City	65,588	2,068	1,163,791	1,081	319,288	731,553	....	2,283,369
11 Weehawken Twp.	4,786	....	504,136	26,795	113,749	163,284	....	812,750
12 West New York Town	19,171	3,238	963,046	4,352	351,578	404,699	....	1,746,084
Total	$394,922	$89,430	$19,918,991	$1,922,382	$33,053,785	$9,568,135	$58,154	$65,005,799

Difference in totals due to rounding.

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Alexandria Twp.	$ 730	....	$ 45,779	....	$ 77,627	$ 54,847	....	$ 178,983
2 Bethlehem Twp.	....	....	30,934	....	67,678	36,476	....	135,088
3 Bloomsbury Bor.	3,177	....	13,544	....	3,998	11,554	....	32,273
4 Califon Bor.	3,703	....	13,530	....	9,282	22,459	....	48,974
5 Clinton Town	8,825	....	42,364	....	11,577	35,872	....	98,638
6 Clinton Twp.	1,851	....	100,233	....	96,413	128,389	....	326,886
7 Delaware Twp.	524	....	72,078	....	54,443	70,558	....	197,603
8 East Amwell Twp.	779	....	59,095	....	63,697	74,304	....	197,875
9 Flemington Bor.	20,121	$2,886	108,091	....	48,320	77,016	....	256,434
10 Franklin Twp.	1,240	....	53,402	....	59,375	56,583	....	170,600
11 Frenchtown Bor.	4,405	....	45,749	....	11,201	19,642	....	80,997
12 Glen Gardner Bor.	1,364	....	6,240	....	7,063	13,095	....	27,762
13 Hampton Bor.	....	....	7,717	....	6,408	15,104	....	29,229
14 High Bridge Bor.	2,438	....	84,678	....	15,251	34,599	....	136,966
15 Holland Twp.	1,882	....	51,415	....	3,815,121	89,363	$70	3,957,851
16 Kingwood Twp.	779	....	53,838	....	58,814	75,348	....	188,779
17 Lambertville City	8,780	1,481	76,856	....	38,727	58,498	....	184,342
18 Lebanon Bor.	1,860	131	11,313	....	7,927	21,584	....	42,815
19 Lebanon Twp.	917	....	48,263	....	1,404,055	94,954	....	1,548,189
20 Milford Bor.	2,922	....	192,499	....	163,899	20,938	....	380,258
21 Raritan Twp.	21,765	....	318,031	....	278,471	243,030	....	861,297
22 Readington Twp.	7,703	....	109,472	....	316,760	210,954	....	644,889
23 Stockton Bor.	1,069	....	5,690	....	6,408	12,261	....	25,428
24 Tewksbury Twp.	2,695	....	84,970	....	111,984	91,478	....	291,127
25 Union Twp.	1,967	....	49,485	....	40,796	62,005	....	154,253
26 West Amwell Twp.	....	....	30,142	....	100,242	57,316	....	187,700
Total	$101,498	$4,498	$1,715,408	....	$6,875,536	$1,688,228	$70	$10,385,238

Difference in totals due to rounding.

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 East Windsor Twp.	$ 8,749	$ 281	$ 283,940	....	$ 272,045	$ 331,194	....	$ 896,209
2 Ewing Twp.	30,565	2,781	1,268,158	$ 4,284	446,434	974,302	$472,654	3,199,178
3 Hamilton Twp.	39,779	5,687	977,727	6,059	7,909,629	2,023,401	....	10,962,282
4 Hightstown Bor.	13,835	1,241	86,806	....	68,904	101,547	....	272,333
5 Hopewell Bor.	3,519	....	32,916	....	19,000	43,581	....	99,016
6 Hopewell Twp.	5,819	....	277,737	....	228,445	430,370	....	942,371
7 Lawrence Twp.	19,257	1,862	596,204	....	675,776	677,410	....	1,970,509
8 Pennington Bor.	5,804	....	22,639	....	22,104	59,416	....	109,963
9 Princeton Bor.	52,441	693	190,926	1,487	159,743	321,757	....	727,047
10 Princeton Twp.	6,237	....	142,513	....	227,293	441,028	....	817,071
11 Trenton City	137,064	49,537	3,282,238	122,548	861,750	1,976,030	....	6,429,167
12 Washington Twp.	4,944	....	63,682	....	467,417	187,219	....	723,262
13 West Windsor Twp.	11,816	....	258,156	10,869	257,849	477,953	....	1,016,643
Total	$339,829	$62,083	$7,483,643	$145,246	$11,616,389	$8,045,209	$472,654	$28,165,053

Difference in totals due to rounding.

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Carteret Bor.	$ 14,019	$ 35	$ 893,876	$ 1,199	$ 395,297	$ 401,116	....	$ 1,705,542
2 Cranbury Twp.	9,746	....	140,506	....	49,586	137,847	....	337,685
3 Dunellen Bor.	4,119	902	213,462	2,496	65,751	156,376	....	443,106
4 East Brunswick Twp.	25,785	5,332	587,009	....	575,338	1,019,033	....	2,212,497
5 Edison Twp.	31,830	20,048	1,328,231	13,836	7,489,912	1,805,053	....	10,688,910
6 Helmetta Bor.	....	....	68,541	....	11,544	31,622	....	111,707
7 Highland Park Bor.	5,850	538	133,207	....	98,630	266,968	....	505,193
8 Jamesburg Bor.	3,491	....	36,796	....	42,932	78,983	....	162,202
9 Metuchen Bor.	16,043	2,104	296,771	16,315	207,386	386,166	....	924,785
10 Middlesex Bor.	2,604	621	259,445	....	251,167	398,878	....	912,715
11 Milltown Bor.	4,340	....	98,343	....	60,901	78,561	....	242,145
12 Monroe Twp.	8,851	....	157,211	....	255,563	344,020	....	765,645
13 New Brunswick City	43,385	4,966	1,138,600	22,538	469,837	957,359	....	2,636,685
14 North Brunswick Twp.	14,862	9,823	1,104,157	4,210	766,765	577,089	....	2,476,906
15 Old Bridge Twp.	24,653	42	296,258	3,557	871,383	763,812	....	1,959,705
16 Perth Amboy City	13,954	7,010	1,672,439	28,911	361,015	695,470	....	2,778,799
17 Piscataway Twp.	15,055	29,178	829,027	....	791,861	1,162,736	....	2,827,857
18 Plainsboro Twp.	2,252	....	74,379	....	200,037	155,911	....	432,579
19 Sayreville Bor.	12,451	....	1,449,162	1,746	5,027,839	567,341	....	7,058,539
20 South Amboy City	15,982	....	57,453	96,655	2,307,673	139,400	....	2,617,163
21 South Brunswick Twp.	6,437	620	607,979	13,484	1,895,008	605,143	....	3,128,671
22 South Plainfield Bor.	8,447	449	583,461	9,453	405,180	646,890	....	1,653,880
23 South River Bor.	13,107	1,160	126,011	....	58,830	142,626	....	341,734
24 Spotswood Bor.	4,788	....	236,687	4,972	93,744	144,972	....	485,163
25 Woodbridge Twp.	33,522	20,077	2,407,549	66,014	9,738,411	2,064,179	....	14,329,752
Totals	$335,573	$102,904	$14,796,561	$285,386	$32,491,591	$13,727,553	....	$61,739,568

Difference in totals due to rounding.

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1 Aberdeen Twp.	$ 3,946	....	$ 223,552	....	$ 161,141	$ 217,631	....	$ 606,270
2 Allenhurst Bor.	10,725	....	11,771	....	150,521	19,951	....	192,968
3 Allentown Bor.	4,532	....	7,196	....	14,258	34,883	....	60,869
4 Asbury Park City	23,949	$ 5,011	466,926	....	226,471	317,482	....	1,039,839
5 Atlantic Highlands Bor.	5,607	2,908	33,875	....	66,655	82,011	....	191,056
6 Avon-By-The-Sea Bor.	3,614	....	13,967	....	26,616	40,243	....	84,440
7 Belmar Bor.	8,020	....	57,040	....	76,410	111,859	....	253,329
8 Bradley Beach Bor.	9,063	....	37,155	....	81,180	70,958	....	198,356
9 Brielle Bor.	2,593	....	35,275	....	46,613	80,608	....	165,089
10 Colts Neck Twp.	2,616	....	62,269	....	565,724	238,335	....	868,944
11 Deal Bor.	3,440	....	7,825	....	92,080	124,619	....	227,964
12 Eatontown Bor.	10,785	1,232	250,472	....	192,705	216,840	....	672,034
13 Englishtown Bor.	2,199	....	20,624	....	8,318	21,210	....	52,351
14 Fair Haven Bor.	4,942	....	24,922	....	104,429	89,602	....	223,895
15 Farmingdale Bor.	6,646	....	22,077	....	10,321	23,835	....	62,879
16 Freehold Bor.	32,683	210	187,868	....	182,231	184,388	....	587,380
17 Freehold Twp.	14,954	....	240,291	....	359,478	497,245	....	1,111,968
18 Hazlet Twp.	10,594	6	180,214	....	266,208	301,459	....	758,481
19 Highlands Bor.	1,640	....	27,389	....	51,171	59,944	....	140,144
20 Holmdel Twp.	5,777	....	411,621	....	298,980	355,559	$838,802	1,910,739
21 Howell Twp.	14,156	1,963	240,647	....	1,576,255	578,440	....	2,411,461
22 Interlaken Bor.	....	....	14	....	20,357	34,384	....	54,755
23 Keansburg Bor.	6,448	3,709	61,827	....	102,105	110,609	....	284,698
24 Keyport Bor.	15,549	387	100,635	....	65,557	146,420	....	328,548
25 Little Silver Bor.	5,711	....	47,269	....	99,134	136,469	....	288,583
26 Loch Arbour Village	....	....	4,101	....	4,778	8,549	....	17,428
27 Long Branch City	32,191	1,157	245,226	$ 7,122	623,770	498,085	....	1,407,551

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
28 Manalapan Twp.	11,161	....	110,137	....	523,163	354,300	....	998,761
29 Manasquan Bor.	7,818	82	44,154	....	86,187	104,998	....	243,239
30 Marlboro Twp.	6,602	....	97,438	....	252,427	333,231	....	689,698
31 Matawan Bor.	16,974	2,181	50,303	....	469,150	122,386	....	660,994
32 Middletown Twp.	27,872	1,163	269,326	....	1,036,283	1,204,176	....	2,538,820
33 Millstone Twp.	1,254	....	45,529	....	69,272	122,068	....	238,123
34 Monmouth Beach Bor.	2,089	....	7,947	....	61,915	66,115	....	138,066
35 Neptune Twp.	29,918	581	286,123	....	734,254	459,132	....	1,510,008
36 Neptune City Bor.	3,776	....	70,462	....	74,449	86,870	....	235,557
37 Ocean Twp.	7,742	3,065	152,846	....	354,363	463,738	....	981,754
38 Oceanport Bor.	3,381	....	80,208	....	93,430	100,394	....	277,413
39 Red Bank Bor.	40,382	1,784	327,193	4,092	668,314	228,849	17,623	1,288,237
40 Roosevelt Bor.	....	....	4,604	....	11,743	18,780	....	35,127
41 Rumson Bor.	6,179	....	28,282	....	134,852	194,168	....	363,481
42 Sea Bright Bor.	3,323	....	34,872	....	35,265	36,691	....	110,151
43 Sea Girt Bor.	2,345	....	9,699	....	41,908	46,553	....	100,505
44 Shrewsbury Bor.	10,954	....	88,330	....	57,718	79,648	....	236,650
45 Shrewsbury Twp.	....	....	749	....	10,565	2,693	....	14,007
46 South Belmar Bor.	380	....	9,068	....	17,798	31,943	....	59,189
47 Spring Lake Bor.	6,904	....	26,137	....	53,938	116,056	....	203,035
48 Spring Lake Heights Bor.	6,948	....	27,561	....	68,344	90,336	....	193,189
49 Tinton Falls	2,089	....	178,047	....	207,126	207,087	....	594,349
50 Union Beach Bor.	3,178	....	86,820	....	123,228	78,646	....	291,872
51 Upper Freehold Twp.	369	....	61,730	....	65,384	117,789	....	245,272
52 Wall Twp.	10,510	547	199,122	....	866,687	480,382	....	1,557,248
53 West Long Branch Bor.	3,440	16,292	125,631	....	135,568	143,887	....	424,818
Total	$457,969	$42,278	$5,444,365	$11,213	$11,726,798	$9,892,534	$856,424	$28,431,581

Difference in totals due to rounding.

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Boonton Town	$ 12,764	$ 1,056	$ 324,739	$ 1,957	$ 104,749	$ 162,435	....	$ 607,700
2 Boonton Twp.	4,331	....	45,277	....	26,304	66,861	....	142,773
3 Butler Bor.	4,987	....	173,768	....	241,866	141,345	....	561,966
4 Chatham Bor.	17,873	1,833	120,077	2,470	99,226	181,355	$ 16,581	439,415
5 Chatham Twp.	4,756	....	32,064	....	185,634	228,420	....	450,874
6 Chester Bor.	4,303	....	34,838	....	19,561	42,325	....	101,027
7 Chester Twp.	689	....	49,410	....	216,168	108,816	....	375,083
8 Denville Twp.	20,431	1,602	226,250	4,941	455,306	216,434	....	924,964
9 Dover Town	24,465	3,473	299,009	4,188	192,066	188,145	....	711,346
10 East Hanover Twp.	6,330	252	279,512	....	1,091,521	238,321	....	1,615,936
11 Florham Park Bor.	13,495	....	229,768	....	158,305	265,421	....	666,989
12 Hanover Twp.	15,119	16,064	906,912	....	284,009	423,200	....	1,645,304
13 Harding Twp.	2,152	....	18,701	....	58,156	144,733	....	233,742
14 Jefferson Twp.	6,554	....	63,153	....	788,927	225,196	....	1,083,830
15 Kinnelon Bor.	6,007	....	32,556	....	116,138	110,586	....	265,287
16 Lincoln Park Bor.	4,450	....	87,068	....	108,210	128,717	....	328,445
17 Madison Bor.	17,029	1,403	169,544	2,919	87,568	236,690	....	515,153
18 Mendham Bor.	517	....	47,002	....	89,305	103,533	....	240,357
19 Mendham Twp.	1,496	....	14,448	....	66,219	143,571	....	225,734
20 Mine Hill Twp.	1,053	....	57,790	....	48,275	37,998	....	145,116

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
21 Montville Twp.	3,730	11,848	184,356	....	507,078	278,369	....	985,381
22 Morris Twp.	2,152	....	441,264	....	338,456	549,321	688,049	2,091,242
23 Morris Plains Bor.	7,792	....	244,214	....	100,213	163,307	....	515,526
24 Morristown Town	88,268	3,778	510,829	6,512	375,840	505,750	....	1,490,977
25 Mountain Lakes Bor.	2,743	....	35,963	....	97,957	102,936	....	239,599
26 Mount Arlington Bor.	1,406	....	18,031	....	62,021	40,486	....	121,944
27 Mount Olive Twp.	6,719	....	89,290	....	398,372	275,932	....	770,313
28 Netcong Bor.	4,839	....	51,878	....	84,081	54,651	....	195,449
29 Par-Troy Hills Twp.	29,009	12,120	487,670	....	503,999	668,564	964,626	2,665,988
30 Passaic Twp.	3,482	....	107,171	....	431,695	236,005	....	778,353
31 Pequannock Twp.	10,171	....	125,831	....	193,370	247,111	....	576,483
32 Randolph Twp.	6,402	....	197,440	....	273,884	323,832	....	801,558
33 Riverdale Bor.	3,158	....	78,425	....	69,792	92,789	....	244,164
34 Rockaway Bor.	8,228	639	182,949	....	64,496	109,264	....	365,576
35 Rockaway Twp.	3,303	....	287,109	3,537	194,303	223,344	....	711,596
36 Roxbury Twp.	15,175	725	388,507	....	271,383	373,449	....	1,049,239
37 Victory Gardens Bor.	1,053	....	4,352	....	5,790	6,932	....	18,127
38 Washington Twp.	1,621	....	107,998	....	219,561	167,806	....	496,986
39 Wharton Bor.	4,998	1,341	113,062	....	96,301	66,313	....	282,015
Total	$373,045	$56,133	$6,868,224	$26,524	$8,726,103	$7,880,262	$1,669,256	$25,599,547

Difference in totals due to rounding.

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Barnegat Twp.	$ 4,272	....	$ 14,786	....	$ 98,418	$ 182,133	....	$ 299,609
2 Barnegat Light Bor.	1,596	....	5,979	....	13,566	28,766	....	49,907
3 Bay Head Bor.	2,454	....	8,388	$7,410	31,616	49,960	....	99,828
4 Beach Haven Bor.	10,454	....	25,667	....	54,621	72,572	....	163,314
5 Beachwood Bor.	....	....	10,926	....	56,739	115,543	....	183,208
6 Berkeley Twp.	8,539	$ 375	94,592	....	928,402	441,745	....	1,473,653
7 Brick Twp.	43,661	2,371	199,357	....	648,174	870,557	....	1,764,120
8 Dover Twp.	68,167	3,970	714,101	....	1,255,052	1,448,381	....	3,489,671
9 Eagleswood Twp.	678	....	4,649	....	40,446	47,895	....	93,668
10 Harvey Cedars Bor.	684	....	2,974	....	14,840	42,995	....	61,493
11 Island Heights Bor.	499	....	5,715	....	17,192	29,676	....	53,082
12 Jackson Twp.	9,737	3,215	128,909	....	361,530	464,620	....	968,011
13 Lacey Twp.	14,593	543	40,864	....	4,420,668	368,869	....	4,845,537
14 Lakehurst Bor.	4,830	....	9,725	....	16,587	40,179	....	71,321
15 Lakewood Twp.	30,333	2,047	247,480	....	559,925	655,482	....	1,495,267
16 Lavallette Bor.	2,735	....	10,780	....	37,716	51,995	....	103,226
17 Little Egg Harbor Twp.	3,307	....	23,648	....	151,122	225,168	....	403,245
18 Long Beach Twp.	879	....	26,800	....	145,321	275,157	....	448,157
19 Manchester Twp.	21,582	....	39,041	....	348,890	409,204	....	818,717
20 Mantoloking Bor.	....	....	1,129	....	30,013	31,601	....	62,743
21 Ocean Twp.	2,608	....	12,629	....	114,886	126,389	....	256,512
22 Ocean Gate Bor.	....	....	2,976	....	23,092	33,470	....	59,538
23 Pine Beach Bor.	1,935	....	3,012	....	30,974	35,037	....	70,958
24 Plumsted Twp.	3,671	....	20,169	....	55,710	94,547	....	174,097
25 Pt. Pleasant Bor.	9,625	38	75,688	....	200,562	295,803	....	581,716
26 Pt. Pleasant Beach Bor.	9,892	....	102,743	....	156,562	128,911	....	398,108
27 Seaside Heights Bor.	2,801	....	47,689	....	44,736	32,756	....	127,982
28 Seaside Park Bor.	2,705	....	19,667	....	48,453	65,367	....	136,192
29 Ship Bottom Bor.	5,456	....	23,692	....	77,418	70,843	....	177,409
30 South Toms River Bor.	1,397	....	19,093	....	40,748	62,349	....	123,587
31 Stafford Twp.	6,996	47	32,873	....	683,483	351,567	....	1,074,966
32 Surf City Bor.	2,345	....	10,952	....	31,803	76,468	....	121,568
33 Tuckerton Bor.	4,454	....	17,108	....	39,425	81,610	....	142,597
Total	$282,885	$12,607	$2,003,799	$7,410	$10,778,688	$7,307,615	....	$20,393,004

Difference in totals due to rounding.

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
					Public Utilities			
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1 Bloomingdale Bor.	$ 6,838	....	$ 66,232	....	$ 96,939	$ 107,453	....	$ 277,462
2 Clifton City	92,287	$11,351	3,161,018	$ 2,298	1,914,938	1,897,818	....	7,079,710
3 Haledon Bor.	5,273	....	76,348	....	101,004	174,471	....	357,096
4 Hawthorne Bor.	28,917	828	278,340	....	264,998	409,520	....	982,603
5 Little Falls Twp.	15,126	....	218,459	....	212,188	395,011	....	840,784
6 North Haledon Bor.	3,018	....	40,458	....	74,533	185,264	....	303,273
7 Passaic City	87,857	5,357	2,280,207	8,587	449,753	1,043,368	$294	3,875,423
8 Paterson City	125,060	12,868	2,698,544	27,940	2,460,840	2,474,269	....	7,799,521
9 Pompton Lakes Bor.	8,878	1,325	268,451	....	123,153	205,530	....	607,337
10 Prospect Park Bor.	42,370	....	52,739	....	30,396	75,221	....	200,726
11 Ringwood Bor.	4,006	....	20,146	....	344,053	211,038	....	579,243
12 Totowa Bor.	38,970	33,928	275,537	....	284,832	413,229	....	1,046,496
13 Wanaque Bor.	4,224	....	114,261	....	103,983	160,886	....	383,354
14 Wayne Twp.	71,285	17,705	862,875	....	705,659	1,281,086	....	2,938,610
15 West Milford Twp.	7,244	....	126,111	....	429,663	500,755	....	1,063,773
16 West Paterson Bor.	32,811	1,009	217,274	....	87,364	205,746	....	544,204
Total	$574,164	$84,371	$10,756,997	$38,825	$7,684,296	$9,740,666	$294	$28,879,613

Difference in totals due to rounding.

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Alloway Twp.	$ 1,036	....	$ 29,018	....	$ 113,704	$ 55,865	....	$ 199,623
2 Carneys Point Twp.	4,269	....	276,992	....	138,718	180,370	....	600,349
3 Elmer Bor.	12,286	....	17,679	....	15,497	27,313	....	72,775
4 Elsinboro Twp.	....	....	8,729	....	33,508	27,446	....	69,683
5 Lower Alloways Crk. Twp.	5,372	....	14,891	....	8,787,623	61,800	....	8,869,686
6 Mannington Twp.	2,023	....	94,583	....	82,553	73,257	....	252,416
7 Oldmans Twp.	1,748	....	42,074	....	42,473	70,330	....	156,625
8 Penns Grove Bor.	10,559	$4,545	64,364	....	74,117	83,679	....	237,264
9 Pennsvile Twp.	8,021	944	1,951,243	....	2,321,762	264,852	....	4,546,822
10 Pilesgrove Twp.	1,243	....	45,058	....	168,789	103,711	....	318,801
11 Pittsgrove Twp.	955	....	49,139	....	142,768	150,902	....	343,764
12 Quinton Twp.	546	....	30,754	....	72,595	69,352	....	517,011
13 Salem City	14,376	3,162	237,465	....	182,285	97,341	....	173,247
14 Upper Pittsgrove Twp.	554	....	52,124	....	133,933	106,710	....	293,321
15 Woodstown Bor.	8,815	....	21,687	....	31,762	47,461	....	109,725
Total	$71,802	$8,651	$2,935,797	....	$12,342,086	$1,420,388	....	$16,778,724

Difference in totals due to rounding.

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
					Public Utilities			
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1 Badminster Twp.	$ 1,804	....	$ 59,577	....	$ 58,097	$ 133,223	....	$ 252,701
2 Bernards Twp.	7,027	$ 1,719	127,450	....	256,753	377,391	....	770,340
3 Bernardsville Bor.	10,564	....	84,377	$ 2,799	140,435	172,447	....	410,622
4 Bound Brook Bor.	16,708	2,461	94,516	3,885	109,208	231,765	....	458,543
5 Branchburg Twp.	4,337	6	105,478	....	1,359,543	241,306	....	1,710,670
6 Bridgewater Twp.	16,717	....	2,083,809	....	1,001,081	1,068,975	....	4,170,582
7 Far Hills Bor.	1,454	....	10,591	....	10,980	17,503	....	40,528
8 Franklin Twp.	22,033	16,581	283,131	....	533,838	1,057,497	....	1,913,080
9 Green Brook Twp.	....	....	75,136	....	85,430	151,421	....	311,987
10 Hillsborough Twp.	12,716	....	202,536	....	455,311	676,740	....	1,347,303
11 Manville Bor.	21,146	680	608,076	4,710	92,627	218,682	....	945,921
12 Millstone Bor.	1,153	....	2,412	....	21,289	18,133	....	42,987
13 Montgomery Twp.	3,053	57	124,742	1,081	172,860	344,632	....	646,425
14 North Plainfield Bor.	19,124	1,009	142,671	....	182,177	378,085	....	723,066
15 Peapack-Gladstone Bor.	6,185	....	28,649	....	28,741	54,729	....	118,304
16 Raritan Bor.	5,839	....	248,034	4,497	86,185	173,043	....	517,598
17 Rocky Hill Bor.	2,705	....	26,014	....	9,819	24,765	....	63,303
18 Somerville Bor.	26,738	2,435	252,385	2,109	282,822	363,137	$32,536	962,162
19 South Bound Brk. Bor.	1,691	....	77,440	....	43,862	95,701	....	218,694
20 Warren Twp.	6,423	....	130,156	....	174,775	332,413	....	643,767
21 Watchung Bor.	4,154	1,284	229,597	....	118,559	227,849	....	581,443
Total	$191,572	$26,232	$4,996,777	$19,081	$5,224,392	$6,359,438	$32,536	$16,850,028

Difference in totals due to rounding.

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
					Public Utilities			
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1 Andover Bor.	$ 2,073	....	$ 12,634	....	$ 18,105	$ 21,196	....	$ 54,008
2 Andover Twp.	2,632	....	62,434	....	61,647	80,589	....	207,302
3 Branchville Bor.	7,474	$3,577	32,684	....	4,443	18,645	$268,892	335,715
4 Byram Twp.	3,236	....	31,667	....	76,948	101,587	....	213,438
5 Frankford Twp.	2,279	....	61,590	....	88,461	76,935	....	229,265
6 Franklin Bor.	12,484	731	68,316	....	205,477	71,432	....	358,440
7 Fredon Twp.	1,174	....	35,776	....	40,535	57,668	....	135,153
8 Green Twp.	587	....	25,218	....	20,916	39,106	....	85,827
9 Hamburg Bor.	4,314	....	38,493	....	23,827	29,005	....	95,639
10 Hampton Twp.	2,632	....	46,064	....	59,045	79,718	....	187,459
11 Hardyston Twp.	899	....	43,947	....	76,537	72,358	....	193,741
12 Hopatcong Bor.	2,689	....	21,248	....	120,616	163,270	....	307,823
13 Lafayette Twp.	719	....	43,294	....	14,639	21,499	....	80,151
14 Montague Twp.	1,842	....	12,412	....	46,489	71,905	....	132,648
15 Newton Town	26,751	2,449	246,691	....	102,415	120,177	....	498,483
16 Ogdensburg Bor.	719	....	68,394	....	11,788	24,392	....	105,293
17 Sandyston Twp.	....	....	14,603	....	27,836	67,293	....	109,732
18 Sparta Twp.	8,810	35	122,245	....	227,246	184,017	....	542,353
19 Stanhope Bor.	1,693	....	40,217	....	20,234	40,080	....	102,224
20 Stillwater Twp.	1,127	....	21,578	....	48,804	63,536	....	135,045
21 Sussex Bor.	7,106	....	38,013	....	25,763	42,062	....	112,944
22 Vernon Twp.	3,948	....	112,514	....	377,883	172,868	....	667,213
23 Walpack Twp.	....	....	2,851	....	13,271	28,728	....	44,850
24 Wantage Twp.	2,241	....	99,519	....	103,471	95,794	....	301,025
Total	$97,426	$6,791	$1,302,404	....	$1,816,398	$1,743,862	$268,892	$5,235,773

* Difference in totals due to rounding.

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
					Public Utilities			
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Gross Receipts*	*Franchise*	*Insurance Tax*	
1 Berkeley Heights Twp.	$ 9,691	....	$ 745,522	....	$ 189,118	$ 307,445	....	$ 1,251,776
2 Clark Twp.	21,165	$2,185	560,244	....	294,111	376,295	....	1,254,000
3 Cranford Twp.	16,177	148	385,464	$ 12,376	738,794	685,787	$ 2,022	1,840,768
4 Elizabeth City	105,322	33,851	2,867,349	271,700	4,002,166	2,612,584	44,449	9,937,421
5 Fanwood Bor.	6,257	....	40,123	....	228,171	191,749	....	466,300
6 Garwood Bor.	2,430	....	232,744	....	64,199	110,866	....	410,239
7 Hillside Twp.	13,062	1,973	974,390	1,956	511,692	480,530	....	1,983,603
8 Kenilworth Bor.	11,112	....	451,695	....	187,190	264,986	....	914,983
9 Linden City	40,634	3,658	2,739,156	13,316	12,443,862	1,033,506	....	16,274,132
10 Mountainside Bor.	6,802	....	253,331	....	175,747	229,106	....	664,986
11 New Providence Bor.	12,368	11,194	215,949	....	269,758	317,798	....	827,067
12 Plainfield City	52,502	5,191	836,729	10,130	528,049	1,034,941	....	2,467,542
13 Rahway City	9,524	3,766	832,774	24,894	334,546	653,520	....	1,859,024
14 Roselle Bor.	9,240	471	216,995	....	276,405	436,047	....	939,158
15 Roselle Park Bor.	1,851	1,336	115,096	1,319	136,171	223,991	....	479,764
16 Scotch Plains Twp.	9,331	....	134,130	....	422,052	536,585	....	1,102,098
17 Springfield Twp.	17,522	11,288	450,546	....	377,923	369,887	....	1,227,166
18 Summit City	52,756	9,315	429,230	8,027	833,169	627,017	....	1,959,514
19 Union Twp.	42,044	13,334	1,419,562	....	1,017,125	1,369,774	3,598	3,865,437
20 Westfield Town	21,256	869	338,766	....	441,253	795,619	....	1,597,763
21 Winfield Twp.	....	....	4,649	....	10,415	16,930	....	31,994
Total	$461,044	$98,579	$14,244,444	$343,717	$23,481,914	$12,674,962	$50,069	$51,354,735

Difference in totals due to rounding.

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			*Total*
	C.B.T. Banking Corps.	*Financial Business Tax*	*Personal Property Tax Replacement*	*Railroad Replacement State-Aid*	*Public Utilities*		*Insurance Tax*	
					Gross Receipts	*Franchise*		
1 Allamuchy Twp.	$ 1,065	....	$ 39,597	....	$ 71,800	$ 91,871	....	$ 204,333
2 Alpha Bor.	2,893	....	32,495	....	33,479	39,096	....	107,963
3 Belvidere Town	11,977	....	98,083	....	196,008	32,788	....	338,856
4 Blairstown Twp.	4,761	....	31,835	....	3,191,140	103,670	....	3,331,406
5 Franklin Twp.	482	....	67,476	....	66,354	56,593	....	190,905
6 Frelinghuysen Twp.	1,475	....	32,251	....	44,203	31,998	....	109,927
7 Greenwich Twp.	710	....	29,662	....	41,480	40,724	....	112,576
8 Hackettstown Town	12,089	$1,445	211,689	....	103,713	129,784	....	458,720
9 Hardwick Twp.	....	....	8,735	....	33,833	26,815	....	69,383
10 Harmony Twp.	1,174	....	60,062	....	30,482	49,608	....	141,326
11 Hope Twp.	4,910	....	20,176	....	34,839	54,836	....	114,860
12 Independence Twp.	623	....	29,052	....	22,140	37,659	....	89,474
13 Knowlton Twp.	....	....	35,546	....	59,007	53,969	....	148,522
14 Liberty Twp.	....	....	12,509	....	32,209	22,200	....	66,918
15 Lopatcong Twp.	6,017	....	73,631	....	200,483	119,626	....	399,757
16 Mansfield Twp.	956	....	48,309	....	322,744	105,801	....	477,810
17 Oxford Twp.	1,785	....	36,663	....	13,652	37,415	....	89,515
18 Pahaquarry Twp.	....	....	450	....	13,749	5,069	....	19,268
19 Phillipsburg Town	18,136	1,381	484,959	$17,165	207,063	249,378	....	978,082
20 Pohatcong Twp.	1,746	....	55,287	....	41,739	63,675	....	162,447
21 Washington Bor.	12,753	806	121,519	1,945	109,771	95,449	....	342,243
22 Washington Twp.	898	....	63,024	....	60,045	90,724	....	214,691
23 White Twp.	....	....	65,819	....	59,044	77,811	....	202,674
Total	$84,449	$3,632	$1,658,829	$19,110	$4,988,977	$1,616,579	....	$8,371,656

Difference in totals due to rounding.

APPENDIX IV

page

ABSTRACT OF RATABLES............. 270-373
TABLE OF EQUALIZED VALUATIONS . 376-403

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1979

	1	2	3	4	5 Deductions				6
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Atlantic	$1,081,928,774	$1,703,608,404	$2,785,537,178	$ 64,291,606	....	**$1,000	....	*$1,000	$2,849,827,784
2 Bergen	6,528,380,002	10,870,338,041	17,398,718,043	214,791,867	* $14,300	3,000	$73,100	90,400	17,613,419,510
3 Burlington	1,020,482,572	2,941,946,087	3,962,428,659	71,216,836	....	1,000	892,560	893,560	4,032,751,935
4 Camden	1,302,911,473	3,607,767,883	4,910,679,356	110,139,059	....	....	1,647,226	1,647,226	5,019,171,189
5 Cape May	1,123,062,715	1,507,843,934	2,630,906,649	31,688,128	....	1,000	....	1,000	2,662,593,777
6 Cumberland	276,823,608	927,475,518	1,204,299,126	32,741,470	....	2,300	1,422,700	1,425,000	1,235,615,596
7 Essex	2,269,068,400	5,133,255,500	7,402,323,900	216,946,800	*185,100	2,000	344,900	532,000	7,618,738,700
8 Gloucester	638,712,550	1,668,602,925	2,307,315,475	39,289,225	....	*11,100	8,817,025	8,828,125	2,337,776,575
9 Hudson	1,198,500,649	2,334,762,639	3,533,263,288	81,894,477	*740,800	†508,700	58,000	1,307,500	3,613,850,265
10 Hunterdon	491,710,516	1,029,168,951	1,520,879,467	37,297,588	....	1,000	....	1,000	1,558,176,055
11 Mercer	813,742,700	2,367,385,103	3,181,127,803	77,067,713	....	....	*625,900	625,900	3,257,569,616
12 Middlesex	2,460,128,050	5,987,864,700	8,447,992,750	159,839,871	....	....	3,059,500	3,059,500	8,604,773,121
13 Monmouth	1,785,028,626	4,050,689,556	5,835,718,182	90,174,066	....	....	12,300	12,300	5,925,879,948
14 Morris	1,847,268,752	3,785,083,511	5,632,352,263	109,263,855	28,000	5,400	88,400	121,800	5,741,494,318
15 Ocean	2,184,366,948	3,546,296,203	5,730,663,151	85,094,957	....	....	....	....	5,815,758,108
16 Passaic	1,512,235,975	3,097,642,046	4,609,878,021	80,029,484	....	....	....	....	4,689,907,505
17 Salem	140,332,260	518,636,858	658,969,118	18,117,114	....	....	....	....	677,086,232
18 Somerset	1,026,328,467	2,239,871,201	3,266,199,668	60,389,471	....	....	2,877,000	2,877,000	3,323,712,139
19 Sussex	447,569,539	999,547,418	1,447,116,957	27,519,930	54,000	1,000	....	55,000	1,474,581,887
20 Union	2,611,262,325	4,998,174,311	7,609,436,636	119,896,579	....	....	782,900	782,900	7,728,550,315
21 Warren	322,253,528	847,511,205	1,169,764,733	20,670,360	20,000	97,375	557,400	674,775	#1,193,760,318
Totals	$31,082,098,429	$64,163,471,994	$95,245,570,423	$1,748,360,456	* $1,042,200	*†**$634,875	*$ 21,258,911	$ 22,935,986	#$96,974,994,893

*C 104 P.L. 1975-Home Improvement Deductions

Col 5(a) Bergen County	$ 14,300
Col 5(a) Essex County	185,100
Col 5(b) Gloucester County	11,100
Col 5(a) Hudson County	740,800
Col 5(c) Mercer County	563,100

***RS 54:4-3.113-Solar Energy
Col 5(b) Atlantic County $1,000

†C. 16 P.L. 1978—Railroad property withdrawn from net valuation
Col 5(b) Hudson County $508,700

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1 Atlantic	....	....	$222,966	$248,020,854	$417,123,465	$3,019,153,361	$21,844,896.88	$368,650.70	$368,650.70
2 Bergen	....	....	3,324,323	457,076,607	2,780,347,569	19,940,014,795	75,127,396.56	85,596.21	85,596.21
3 Burlington	....	....	99,859	62,815,658	884,428,669	4,854,464,805	29,374,548.86	....	....
4 Camden	....	....	2,671,983	35,283,398	880,681,697	5,867,241,471	65,093,520.34	....	....
5 Cape May	....	....	28,917	42,778,100	317,881,616	2,937,726,210	13,947,964.96	....	....
6 Cumberland	....	....	222,515	4,240,138	163,060,417	1,394,658,390	13,583,926.51	....	....
7 Essex	....	....	21,200,702	....	2,431,154,043	10,071,093,445	135,561,059.01	54,905.77	54,905.77
8 Gloucester	....	....	133,978	79,848,499	613,540,462	2,871,602,516	17,895,931.94	....	....
9 Hudson	....	....	38,785,496	27,079,923	1,567,689,596	5,193,245,434	60,299,635.06	....	....
10 Hunterdon	....	....	79,506	14,351,908	405,007,461	1,948,911,114	8,433,820.14	....	....
11 Mercer	....	....	3,491,728	....	1,368,299,065	4,629,360,409	43,383,995.87	....	....
12 Middlesex	....	....	9,050,391	12,763,517	2,911,805,689	11,512,865,684	69,318,899.76	....	....
13 Monmouth	....	....	423,042	34,886,880	2,416,063,493	8,307,479,603	49,523,113.30	....	....
14 Morris	....	....	1,001,028	736,681	4,254,450,792	9,996,209,457	40,541,679.03	....	....
15 Ocean	....	....	16,655	26,264,538	1,231,159,630	7,020,669,855	30,231,561.44	....	....
16 Passaic	....	....	1,150,963	....	2,032,786,826	6,723,845,294	45,878,684.02	....	....
17 Salem	....	....	63,212	788,554	237,104,373	913,465,263	7,822,024.69	....	....
18 Somerset	....	....	653,866	65,768,483	1,498,726,204	4,757,323,726	23,886,634.45	....	....
19 Sussex	....	....	5,617	40,787,949	604,627,640	2,038,427,195	11,499,302.09	....	....
20 Union	....	....	12,137,193	6,114,069	2,095,540,087	9,830,113,526	50,785,409.36	....	....
21 Warren	....	....	674,968	26,073,711	269,590,981	#1,437,952,556	7,683,382.35	....	....
Totals	....	....	$95,438,908	$1,185,679,467	$ 29,381,069,775	# $125,265,824,109	$821,717,386.62	$509,152.68	$509,152.68

#Columns 6 and 11 overstated by $4 million dollars due to a mathematical error in Warren County. These columns are overstated in the County and the State totals. The question of whether this error can be corrected in the current year is in litigation.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Atlantic	$ 61,105.67	$1,793.61	$21,785,584.82	$ 348,496.00	$480,000.00	$27,863,364.19	$6,655,567.96	$690,790.33	....
2 Bergen	790,637.77	....	74,336,758.79	....	....	256,897,576.81	39,649,162.76	1,999,769.00	....
3 Burlington	336,605.45	668.03	29,038,611.44	1,144,500.00	....	64,257,506.85	13,671,925.93	....	....
4 Camden	458,820.34	....	64,634,700.00	602,798.55	1,518,164.85	83,893,172.45	11,692,657.04	....	....
5 Cape May	16,295.63	3,504.76	13,935,174.09	549,201.26	....	16,428,175.08	3,119,840.50	327,848.75	....
6 Cumberland	92,131.53	....	13,491,794.98	....	403,468.00	17,586,547.02	1,705,577.89	846,237.65	....
7 Essex	2,485,140.13	....	133,075,918.88	....	....	145,382,336.16	27,331,368.51	2,364,044.97	....
8 Gloucester	61,065.24	....	17,834,866.70	206,283.84	....	36,651,357.78	5,286,997.59	15,640.66	....
9 Hudson	1,444,605.84	118,210.60	58,973,239.82	....	....	77,610,828.06	....	4,371,841.41	....
10 Hunterdon	43,820.14	....	8,390,000.00	433,000.00	....	17,020,155.35	14,508,650.77	....	....
11 Mercer	348,795.88	95.57	43,035,295.56	826,605.00	....	45,893,080.67	25,456,930.38	93,483.00	....
12 Middlesex	507,345.52	30,820.76	68,842,375.00	....	....	182,688,756.03	1,234,754.21	2,620,657.06	....
13 Monmouth	303,363.82	11,431.37	49,231,180.85	1,124,540.00	158,555.00	99,514,224.28	40,301,181.87	244,569.32	....
14 Morris	181,280.88	1,071.22	40,361,469.37	860,222.46	....	119,026,579.79	31,081,505.87	....	....
15 Ocean	318,167.38	....	29,913,394.06	1,586,922.00	1,705,350.00	56,451,510.23	35,589,934.47	....	....
16 Passaic	256,295.54	13,719.81	45,636,108.29	....	....	82,699,661.12	8,274,886.11	1,760,377.97	....
17 Salem	44,252.43	60,490.93	7,838,263.19	....	....	8,775,799.16	3,624,527.50	54,432.50	....
18 Somerset	91,710.16	804.71	23,795,729.00	751,817.00	....	57,11,628.43	20,466,851.19	....	....
19 Sussex	190,929.52	....	11,308,372.57	620,232.00	....	25,727,398.92	8,998,635.91	....	$2,162,369.50
20 Union	185,466.78	57.42	50,600,000.00	....	....	125,199,017.46	24,675,136.99	4,172,368.19	....
21 Warren	61,098.39	....	7,622,283.96	251,619.00	....	16,137,757.47	3,081,873.45	....	*791,163.00
Totals	$8,278,934.04	$242,668.79	$813,681,121.37	$9,306,237.11	$4,265,537.85	$1,562,816,433.31	$326,407,966.90	$19,562,060.81	*$2,953,532.50

#Colums 6 and 11 overstated by $4 million dollars due to a mathematical error in Warren County.
These columns are overstated in the County and the State totals.
The question of whether this error can be corrected in the current year is in litigation.

*Col. 12C(d) County Vocational School Budget Blairstown Twp. — Warren Co.
Included in Vocational School Budget $57,156.86. However, money allocated
from local municipal surplus and is not included in (Col. 12D) Total Tax Levy on which Tax Rate is computed.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1979 (Continued)

	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)		16 Total Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
	Section C	Section D								
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions	
1	29,412,298.98	87,236,102.28	661,591,610	7,656,067.32	41,425,756.81	5,692,008.35	54,773,832.48	1,249,920.00	599,250.00	2,945,185,402
2	123,331,793.72	496,215,061.08	2,650,337,902	29,348,518.12	95,712,812.01	9,627,966.00	134,689,296.13	3,351,900.00	3,271,500.00	19,202,716,356
3	15,736,179.66	123,848,723.88	1,231,321,979	14,232,324.13	40,415,909.90	4,767,767.47	59,416,001.50	1,158,168.00	1,287,700.00	4,715,608,925
4	26,420,282.78	188,761,775.67	1,072,832,911	11,743,667.00	65,724,872.20	7,649,094.82	85,117,634.02	2,385,810.00	1,595,300.00	5,662,302,460
5	19,280,778.70	53,641,018.38	306,186,325	7,809,684.91	15,801,035.20	2,882,994.79	26,493,714.90	793,120.00	283,300.00	2,881,147,378
6	6,394,464.50	40,428,090.04	312,690,480	4,108,407.18	16,541,843.62	2,170,043.78	22,820,294.58	766,920.00	342,100.00	1,323,760,263
7	126,856,724.78	435,010,393.30	2,538,418,000	39,746,277.60	225,393,632.88	15,738,953.98	280,878,864.46	2,204,400.00	1,629,000.00	9,486,701,463
8	8,658,112.69	68,653,259.26	347,305,682	4,988,595.47	19,127,007.39	2,913,213.15	27,028,816.01	868,640.00	703,600.00	2,768,464,512
9	80,434,247.42	221,390,156.71	1,324,803,115	16,680,400.00	154,499,792.62	9,689,906.64	180,870,099.26	1,606,880.00	788,130.00	4,780,950,537
10	2,440,882.03	42,792,688.15	262,548,413	6,332,710.04	10,439,462.06	2,113,082.39	18,885,254.49	324,229.00	274,200.00	1,865,716,241
11	26,280,513.07	141,585,907.68	964,947,688	7,912,333.00	54,338,496.43	6,145,839.67	68,396,669.10	1,428,270.00	836,850.00	4,426,999,530
12	38,668,050.06	294,054,592.36	1,547,752,875	16,429,111.92	93,576,697.70	6,396,402.92	116,402,212.54	2,053,120.00	2,223,550.00	9,802,810.001
13	45,408,220.20	235,982,471.52	1,192,477,191	19,258,276.76	55,994,009.01	9,670,044.00	84,922,329.77	1,676,320.00	1,623,750.00	8,142,760,334
14	44,014,854.61	235,344,632.10	931,379,452	17,738,214.60	42,551,591.02	5,223,183.61	65,512,989.23	991,040.00	1,379,850.00	8,913,819,659
15	27,107,659.83	152,354,770.59	763,834,305	18,526,213.34	36,121,311.84	8,791,150.00	63,438,675.18	2,636,160.00	1,251,225.00	6,930,129,777
16	43,327,614.25	181,698,647.74	973,654,020	8,966,255.83	78,788,122.53	4,646,350.00	92,400,728.36	1,820,800.00	1,167,300.00	6,357,951,343
17	1,451,729.28	21,744,751.63	106,031,385	2,278,481.48	16,066,880.67	1,266,108.67	19,611,470.82	324,046.00	214,900.00	801,950,964
18	19,041,584.85	121,167,610.47	488,489,505	8,964,327.25	23,343,858.08	2,854,420.10	35,162,605.43	598,054.00	728,100.00	4,571,955,689
19	7,293,013.82	56,110,022.72	218,515,196	5,868,564.83	8,190,451.91	3,005,975.46	17,064,992.20	399,840.00	374,600.00	1,993,389,338
20	59,166,377.12	263,812,899.76	1,803,525,189	21,733,567.50	82,244,717.80	4,915,086.46	108,893,371.76	2,124,480.00	1,734,250.00	9,279,384,097
21	3,275,861.90	*31,103,401.92	152,379,713	6,792,226.73	10,812,517.95	1,435,322.79	19,040,067.47	467,822.00	269,840.00	1,378,673,909
Totals	$754,001,244.25	*$3,492,936,977.24	$19,851,022,936	$277,114,255.01	$1,187,110,779.63	$117,594,915.05	$1,581,819,919.69	$29,229,939.00	$22,578,295.00	$118,232,378,178

*Col. 12C(d) County Vocational School Budget Blairstown Twp.—Warren Co.
Included in Vocational School Budget $57,156.86. However, money allocated from local
municipal surplus and is not included in (Col. 12D) Total Tax Levy on which Tax Rate is computed.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1979

TAXING DISTRICT	1	2	3	4	5 Deductions				6
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Absecon City	$16,951,100	$38,158,300	$55,109,400	$ 672,646	....	....	....	....	$55,782,046
2 Atlantic City	363,913,470	279,764,440	643,677,910	21,379,956	....	....	....	....	665,057,866
3 Brigantine City	125,433,500	144,870,600	270,304,100	1,624,824	....	....	....	....	271,928,924
4 Buena Borough	4,914,100	28,771,400	33,685,500	1,193,597	....	....	....	....	34,879,097
5 Buena Vista Twp.	21,335,245	38,042,470	59,377,715	969,959	....	....	....	....	60,347,674
6 Corbin City	1,193,700	2,311,000	3,504,700	56,556	....	....	....	....	3,561,256
7 Egg Harbor City	6,870,200	36,796,900	43,667,100	1,886,756	....	....	....	....	45,553,856
8 Egg Harbor Twp.	104,345,300	182,066,200	286,411,500	7,242,589	....	....	....	....	293,654,089
9 Estell Manor City	11,053,460	5,777,087	16,830,547	327,192	....	....	....	....	17,157,739
10 Folsom Borough	2,853,335	12,254,605	15,107,940	756,404	....	....	....	....	15,864,344
11 Galloway Twp.	47,116,100	87,195,100	134,311,200	3,905,525	....	*$1,000	....	$1,000	138,215,725
12 Hamilton Twp.	35,527,350	55,558,800	91,086,150	2,827,048	....	....	....	....	93,913,198
13 Hammonton Town	19,770,320	60,665,250	80,435,570	3,306,013	....	....	....	....	83,741,583
14 Linwood City	23,157,100	68,281,600	91,438,700	976,002	....	....	....	....	92,414,702
15 Longport Borough	42,834,094	51,602,622	94,436,716	288,502	....	....	....	....	94,725,218
16 Margate City	53,880,750	169,306,400	223,187,150	921,197	....	....	....	....	224,108,347
17 Mullica Twp.	22,363,800	29,591,700	51,955,500	1,023,920	....	....	....	....	52,979,420
18 Northfield City	44,052,000	99,244,200	143,296,200	814,222	....	....	....	....	144,110,422
19 Pleasantville City	29,419,650	95,076,150	124,495,800	6,264,427	....	....	....	....	130,760,227
20 Port Republic City	2,294,250	5,393,000	7,687,250	129,148	....	....	....	....	7,816,398
21 Somers Point City	29,945,000	84,065,100	114,010,100	3,660,661	....	....	....	....	117,670,761
22 Ventor City	68,835,150	122,693,600	191,528,750	3,716,348	....	....	....	....	195,245,098
23 Weymouth Twp.	3,869,800	6,121,880	9,991,680	348,114	....	....	....	....	10,339,794
Totals	$1,081,928,774	$1,703,608,404	$2,785,537,178	$64,291,606	....	*$1,000	....	$1,000	$2,849,827,784

*54:4-3.113

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1 Abescon City	$ 4.49	63.63	$ 12,326	....	$ 32,516,022	$ 88,310,394	$ 638,964.39	....	$ 13,271.43
2 Atlantic City	3.62	128.34	110,421	$112,405,775	....	552,762,512	3,999,478.87	$368,650.70	....
3 Brigantine City	1.78	117.78	....	39,677,913	....	232,251,011	1,680,437.78	....	32,441.26
4 Buena Borough	3.65	76.77	741	....	11,807,467	46,687,305	337,803.10	....	7,225.55
5 Buena Vista Twp.	3.31	70.64	1,528	....	26,397,581	86,746,783	627,650.97	....	13,050.23
6 Corbin City	2.01	94.02	154	....	309,414	3,870,824	28,007.11	....	552.98
7 Egg Harbor City	2.85	110.68	....	2,316,253	....	43,237,603	312,842.99	....	7,041.23
8 Egg Harbor Twp.	1.95	121.29	....	45,570,256	....	248,083,833	1,794,995.19	....	40,551.58
9 Estell Manor City	2.68	92.41	....	....	1,667,190	18,824,929	136,206.61	....	2,801.75
10 Folsom Borough	4.44	55.80	652	....	12,817,738	28,682,734	207,532.14	....	4,497.54
11 Galloway Twp.	2.88	86.54	528	....	25,297,961	163,514,214	1,183,096.95	....	24,847.06
12 Hamilton Twp.	3.66	66.10	....	....	52,710,643	146,623,841	1,060,887.71	....	23,888.57
13 Hammonton Town	4.98	57.68	55,459	....	65,661,807	149,458,849	1,081,400.23	....	23,003.80
14 Linwood City	3.33	93.83	....	....	7,237,057	99,651,759	721,024.12	....	14,930.35
15 Longport Borough	1.53	105.38	....	4,475,438	....	90,249,780	652,996.68	....	12,386.66
16 Margate City	2.83	76.03	....	....	72,547,737	296,656,084	2,146,436.69	....	41,952.45
17 Mullica Twp.	3.4!	81.00	....	....	13,347,734	66,327,154	479,906.01	....	9,216.27
18 Northfield City	2.80	123.21	....	24,504,804	....	119,605,618	865,399.03	....	18,211.34
19 Pleasantville City	3.32	121.63	41,157	19,070,415	....	111,730,969	808,422.50	....	17,068.53
20 Port Republic City	3.95	51.64	....	....	7,515,944	15,332,342	110,936.21	....	2,580.55
21 Somers Point City	3.58	76.54	....	....	37,590,981	155,261,742	1,123,386.70	....	22,192.77
22 Ventnor City	3.51	81.19	....	....	46,533,821	241,778,919	1,749,376.37	....	34,690.03
23 Weymouth Twp.	3.64	78.11	....	....	3,164,368	13,504,162	97,708.53	....	2,248.77
Totals	....	....	$222,966	$248,020,854	$417,123,465	$3,019,153,361	$21,844,896.88	$368,650.70	$368,650.70

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Abescon City	$ 266.20	....	$ 651,969.62	$ 14,184.13	$ 17,186.64	$ 1,045,011.00	....	$ 58,166.00	....
2 Atlantic City	42,794.50	....	3,588,033.67	....	....	5,314,758.00	....	....	....
3 Brigantine City	107.12	....	1,712,771.92	37,303.43	45,199.85	1,348,296.50	....	79,124.32	....
4 Buena Borough	786.45	....	344,242.20	7,498.77	9,086.11	....	B $647,649.71	....	....
5 Buena Vista Twp.	1,495.18	....	639,206.02	13,933.00	16,882.34	....	B 1,297,258.41	....	....
6 Corbin City	70.68	....	28,489.41	621.72	753.33	39,000.00	....	....	....
7 Egg Harbor City	208.98	....	319,675.24	6,944.69	8,414.75	385,844.00	G 285,217.22	....	....
8 Egg Harbor Twp.	3,901.50	....	1,831,645.27	39,846.45	48,281.17	3,795,841.90	....	....	....
9 Estell Manor City	525.74	....	138,482.62	3,023.60	3,663.64	313,252.00	....	....	....
10 Folsom Borough	93.38	....	211,936.30	4,606.93	5,582.13	427,880.76	....	....	....
11 Galloway Twp.	1,347.22	....	1,206,596.79	26,263.14	31,822.54	1,416,608.00	G 1,055,658.09	....	....
12 Hamilton Twp.	....	$1,358.73	1,086,135.01	23,550.26	28,535.40	1,111,731.00	G 917,493.83	....	....
13 Hammonton Town	2,084.50	....	1,102,319.53	24,005.61	29,087.14	2,330,424.10	....	....	....
14 Linwood City	162.96	....	735,791.51	16,005.75	19,393.86	1,055,949.00	M 601,657.57	89,637.70	....
15 Longport Borough	339.19	....	665,044.15	14,495.64	17,564.08	139,000.00	....	....	....
16 Margate City	1,637.01	....	2,186,752.13	....	57,734.13	2,027,329.00	....	95,860.00	....
17 Mullica Twp.	932.01	....	488,190.27	10,653.26	12,908.35	640,420.50	G 423,757.86	....	....
18 Northfield City	323.74	....	883,286.63	19,210.68	23,277.21	1,220,799.00	M 737,016.82	40,361.14	....
19 Pleasantville City	2,498.85	....	822,992.18	17,945.88	21,744.67	1,782,626.93	....	....	....
20 Port Republic City	899.46	....	112,617.30	2,462.63	2,983.92	190,248.00	....	....	....
21 Somers Point City	627.52	....	1,144,951.95	24,937.66	30,216.48	1,251,037.00	M 689,858.45	117,562.42	....
22 Ventnor City	....	434.88	1,784,501.28	38,833.77	47,054.13	1,839,582.50	....	210,078.75	....
23 Weymouth Twp.	3.48	....	99,953.82	2,169.00	2,628.13	187,725.00	....	....	....
Totals	$61,105.67	$1,793.61	$21,785,584.82	$348,496.00	$480,000.00	$27,863,364.19	$6,655,567.96	$690,790.33	....

B—Buena Regional High School

G—Greater Egg Harbor Regional High School

M—Mainland Regional High School

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Abescon City	$ 715,603.24	$ 2,502,120.63	$ 9,575,300	$ 318,000.00	$ 578,251.72	$ 70,000.00	$ 966,251.72	$ 36,960.00	$ 32,850.00
2 Atlantic City	15,168,225.88	24,071,017.55	362,436,710	1,168,000.00	24,733,620.40	2,800,000.00	28,701,620.40	263,200.00	64,750.00
3 Brigantine City	1,614,316.98	4,837,013.00	18,231,400	550,000.00	904,861.44	158,000.00	1,612,861.44	60,320.00	33,500.00
4 Buena Borough	263,337.05	1,271,813.84	4,860,000	....	342,739.70	104,500.00	447,239.70	32,960.00	11,150.00
5 Buena Vista Twp.	28,820.07	1,996,099.84	7,369,570	178,706.44	565,902.02	320,000.00	1,064,603.46	40,160.00	14,700.00
6 Corbin City	2,492.87	71,357.33	845,700	33,546.86	22,278.69	3,300.00	59,125.55	5,600.00	1,150.00
7 Egg Harbor City	288,000.00	1,294,095.90	9,751,000	220,000.00	541,695.75	71,054.81	832,750.56	36,320.00	16,800.00
8 Egg Harbor Twp.	....	5,715,614.79	54,731,830	1,375,000.00	2,843,451.36	300,000.00	4,518,451.36	60,000.00	47,200.00
9 Estell Manor City	....	458,421.86	2,512,080	146,885.08	106,685.16	20,000.00	273,570.24	6,560.00	3,250.00
10 Folsom Borough	53,538.56	703,544.68	401,320	82,500.00	151,671.36	50,000.00	284,171.36	9,280.00	7,750.00
11 Galloway Twp.	230,000.00	3,966,948.56	50,834,700	480,000.00	1,044,749.00	240,000.00	1,764,749.00	60,960.00	38,850.00
12 Hamilton Twp.	263,207.30	3,430,652.80	30,103,850	580,518.00	1,320,000.00	252,641.67	2,153,159.67	75,200.00	28,350.00
13 Hammonton Town	678,691.84	4,164,528.22	11,981,420	166,000.00	1,058,673.81	155,000.00	1,379,673.81	88,480.00	38,350.00
14 Linwood City	550,040.35	3,068,475.74	12,185,900	250,000.00	968,542.90	45,000.00	1,263,524.90	27,520.00	32,000.00
15 Longport Borough	605,989.69	1,442,093.56	6,228,700	170,000.00	260,524.89	53,000.00	483,524.89	15,040.00	7,200.00
16 Margate City	1,972,911.69	6,340,586.95	11,554,500	425,000.00	1,076,912.96	80,000.00	1,581,912.96	69,120.00	46,200.00
17 Mullica Twp.	229,124.95	1,805,055.19	3,983,900	120,800.00	387,062.41	165,511.87	673,374.28	30,080.00	13,700.00
18 Northfield City	1,107,521.76	4,031,473.24	17,624,300	250,000.00	1,008,646.45	100,000.00	1,358,646.45	37,440.00	47,000.00
19 Pleasantville City	1,684,926.67	4,330,236.33	11,453,070	500,000.00	1,277,088.38	300,000.00	2,077,088.38	104,480.00	40,350.00
20 Port Republic City	....	308,311.85	799,360	91,110.94	107,846.40	12,000.00	210,957.34	6,400.00	3,900.00
21 Somers Point City	952,370.00	4,210,933.96	18,896,600	150,000.00	910,504.99	140,000.00	1,200,504.99	84,160.00	31,150.00
22 Ventnor City	2,919,551.25	6,839,601.68	14,384,500	400,000.00	1,102,181.18	218,000.00	1,720,181.18	89,760.00	34,850.00
23 Weymouth Twp.	83,628.83	376,104.78	845,900	....	111,883.84	34,000.00	145,883.84	9,920.00	4,250.00
Totals	$29,412,298.98	$87,236,102.28	$661,591,610	$7,656,067.32	$41,425,756.81	$5,692,008.35	$54,773,832.48	$1,249,920.00	$599,250.00

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget **$20,044,995.05**

Rate per $100 to be applied to Column II for apportionment of County Taxes .... **$ .723543797**

Rate per $100 to be applied to Column II for apportionment of County Library Taxes .... **$ .016061687**

Rate per $100 to be applied to Column II for apportionment of Local Health Services Taxes .... **$ .019461636**

Net County Taxes Apportioned (12 A III) **$21,785,584.82**

***Adjustments (Net Total 12 A IIb)** .... **$ 59,312.06**

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) **$21,844,896.88**

***Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.**

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1979

TAXING DISTRICT	1	2	3	4	5				6
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Allendale Boro	$ 72,943,500	$ 93,080,600	$ 166,024,100	$ 879,486					$ 166,903,586
2 Alpine Boro	36,262,875	35,276,100	71,538,975	347,761					71,886,736
3 Bergenfield Boro	144,888,200	233,097,200	377,985,400	1,799,383					379,784,783
4 Bogota Boro	50,436,000	72,896,280	123,332,280	731,790					124,064,070
5 Carlstadt Boro	174,261,900	280,029,600	454,291,500	2,487,945					456,779,445
6 Cliffside Park Boro	88,944,100	239,732,000	328,676,100	4,157,722					332,833,822
7 Closter Boro	58,658,300	91,558,800	150,217,100	2,841,002					153,058,102
8 Cresskill Boro	57,157,050	84,464,615	141,621,665	513,942		$1,000		$1,000	142,134,607
9 Demarest Boro	16,538,250	33,322,200	49,860,450	159,278					50,019,728
10 Dumont	112,056,800	176,846,150	288,902,950	5,368,699					294,271,649
11 Elmwood Park Boro	151,919,250	211,991,500	363,910,750	1,907,942					365,818,692
12 East Rutherford Boro	82,419,200	115,938,900	198,358,100	4,995,256					203,353,356
13 Edgewater Boro	45,653,695	67,399,473	113,053,168	484,006			$35,600	35,600	113,501,574
14 Emerson Boro	61,733,500	107,221,300	168,954,800	803,138					169,757,938
15 Englewood City	78,837,600	165,464,800	244,302,400	7,742,773					252,045,173
16 Englewood Cliffs Boro	114,680,400	183,480,000	298,160,400	2,016,299					300,176,699
17 Fairlawn Boro	273,081,300	493,870,700	766,952,000	9,275,159					776,227,159
18 Fairview Boro	62,378,450	107,185,400	169,563,850	839,485	*$14,300			14,300	170,389,035
19 Fort Lee Boro	260,521,985	500,810,696	761,332,681	9,921,057			11,500	11,500	771,242,238
20 Franklin Lakes Boro	176,362,510	236,616,189	412,978,699	1,962,903					414,941,602
21 Garfield City	92,280,650	162,630,652	254,911,302	1,930,891					256,842,193
22 Glen Rock Boro	100,383,145	160,847,800	261,230,945	1,507,999					262,738,944
23 Hackensack City	186,795,300	438,804,100	625,599,400	21,215,082					646,814,482
24 Harrington Park Boro	37,638,700	66,222,300	103,861,000	371,629					104,232,629
25 Hasbrouck Heights Boro	96,658,400	155,842,700	252,501,100	1,626,410					254,127,510
26 Haworth Boro	34,795,100	50,495,200	85,290,300	296,200					85,586,500
27 Hillsdale Boro	77,501,600	118,301,920	195,803,520	4,318,382					200,121,902
28 Hohokus Boro	51,116,300	77,366,500	128,482,800	752,705					129,235,505
29 Leonia Boro	53,523,500	91,546,200	145,069,700	975,302					146,045,002
30 Little Ferry Boro	71,967,200	122,325,600	194,292,800	4,267,600					198,560,400
31 Lodi Boro	69,987,100	116,879,100	186,866,200	1,833,723					188,699,923
32 Lyndhurst Twp.	118,728,950	158,150,000	276,878,950	1,478,788					278,357,738
33 Mahwah Twp.	110,400,820	209,435,300	319,836,120	9,652,783					329,488,903
34 Maywood Boro	77,493,700	116,156,000	193,649,700	1,509,421			2,000	2,000	195,157,121
35 Midland Park Boro	66,788,900	92,142,400	158,931,300	1,060,130					159,991,430
36 Montvale Boro	99,218,800	158,849,700	258,068,500	2,588,737					260,657,237
37 Moonachie Boro	55,321,000	109,762,400	165,083,400	1,271,427					166,354,827
38 New Milford Boro	93,814,600	181,166,650	274,981,250	968,804					275,950,054
39 North Arlington Boro	106,586,300	152,095,100	258,681,400	1,176,552					259,857,952
40 Northvale Boro	39,952,962	93,279,845	133,232,807	602,906					133,835,713

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1979 (Continued)

TAXING DISTRICT	1	2	3	4	5				6
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
41 Norwood Boro	43,397,500	69,102,000	112,499,500	892,696	....	....	....	....	113,392,196
42 Oakland Boro	86,264,400	148,294,700	234,559,100	2,599,475	....	....	....	....	237,158,575
43 Old Tappan Boro	43,550,400	65,817,600	109,368,000	342,461	....	....	....	....	109,710,461
44 Oradell Boro	73,142,410	115,051,400	188,193,810	1,806,637	....	....	....	....	190,000,447
45 Palisades Park Boro	46,003,070	75,591,100	121,594,170	473,479	....	....	....	....	122,067,649
46 Paramus Boro	317,078,200	509,891,000	826,969,200	7,338,582	....	....	....	....	834,307,782
47 Park Ridge Boro	57,349,300	128,833,700	186,183,000	1,191,018	....	....	....	....	187,374,018
48 Ramsey Boro	128,488,700	214,711,900	343,200,600	5,289,826	....	....	....	....	348,490,426
49 Ridgefield Boro	116,555,475	161,684,400	278,239,875	1,307,499	....	....	....	....	279,547,374
50 Ridgefield Park Twp.....	70,161,500	99,247,000	169,408,500	839,055	....	....	....	....	170,247,555
51 Ridgewood Twp.........	155,310,300	203,166,800	358,477,100	4,970,646	....	2,000	....	2,000	363,445,746
52 River Edge Boro	97,143,725	136,386,600	233,530,325	6,284,981	....	....	....	....	239,815,306
53 Riverdale Twp.	58,093,000	96,643,100	154,736,100	472,431	....	....	....	....	155,208,531
54 Rochelle Park Twp.	57,578,400	100,880,500	158,458,900	31,939,199	....	....	....	....	190,398,099
55 Rockleigh Boro	9,651,800	29,424,724	39,076,524	421,812	....	....	....	....	39,498,336
56 Rutherford Boro	111,100,800	180,304,075	291,404,875	7,025,715	....	....	....	....	298,430,590
57 Saddle Brook Twp.	47,781,870	104,266,900	152,048,770	1,291,750	....	....	....	....	153,340,520
58 Saddle River Boro	70,067,650	78,751,100	148,818,750	681,576	....	....	....	....	149,500,326
59 South Hackensack Twp.	28,949,900	54,625,304	83,575,204	675,068	....	....	....	....	84,250,272
60 Teaneck Twp.	228,209,400	478,162,100	706,371,500	5,717,706	....	....	....	....	712,089,206
61 Tenafly Boro	161,184,460	237,868,765	399,053,225	1,598,077	....	....	....	....	400,651,302
62 Teterboro Boro	29,636,000	64,318,288	93,954,288	1,602,633	....	....	....	....	95,556,921
63 Upper Saddle River Boro	113,313,500	185,384,250	298,697,750	1,661,254	....	....	....	....	300,359,004
64 Waldwick Boro	62,412,550	122,251,050	184,663,600	835,257	....	....	....	....	185,498,857
65 Wallington Boro	62,032,100	88,091,600	150,123,700	1,070,991	....	....	....	....	151,194,691
66 Washington Twp.	78,659,000	132,778,000	211,437,000	660,849	....	....	....	....	212,097,849
67 Westwood Boro	91,719,500	135,294,900	227,014,400	1,556,791	....	....	....	....	228,571,191
68 Woodcliff Lake Boro	49,439,900	107,468,600	156,908,500	1,069,659	....	....	....	....	157,978,159
69 Wood-Ridge Boro	75,287,550	123,837,915	199,125,465	1,358,449	....	....	24,000	24,000	200,459,914
70 Wyckoff Twp.	198,129,750	259,626,700	457,756,450	3,175,798	....	....	....	....	460,932,248
Total	$ 6,528,380,002	$ 10,870,338,041	$ 17,398,718,043	$ 214,791,867	$ *14,300	$ 3,000	$ 73,100	$ 90,400	$ 17,613,419,510

* CH. 104, P.L. 1975

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Allendale Boro	$ 2.67	111.38	$ 12,378	$ 15,528,430		$ 151,387,534	$ 570,378.28		$ 634.67
2 Alpine Boro	2.37	73.92			$ 26,048,216	97,934,952	368,986.59		409.24
3 Bergenfield Boro	3.41	90.48	3,004		47,228,530	427,016,317	1,608,856.59		1,984,65
4 Bogota Boro	2.81	96.74	5,675		13,595,413	137,665,158	518,676.89		589.36
5 Carlstadt Boro	.97	132.53	73,505	89,437,023		367,415,927	1,384,301.98		1,432.43
6 Cliffside Park Boro	2.39	93.76			28,291,555	361,125,377	1,360,601.27		1,620.00
7 Closter Boro	4.14	75.67			51,206,113	204,264,215	769,600.17		910.34
8 Cresskill Boro	3.57	81.66			34,126,974	176,261,581	664,095.48		801.76
9 Demarest Boro	7.82	43.04			66,396,675	116,416,403	438,618.60		524.19
10 Dumont Boro	2.98	102.77	397	5,724,557		288,547,489	1,087,151.73		1,316.30
11 Elmwood Park Boro	2.02	91.30	1,165		53,979,409	419,799,266	1,581,665.12		1,587.97
12 East Rutherford Boro	1.39	104.39	22,973		19,257,717	222,634,046	838,811.63		1,118.20
13 Edgewater Boro	3.11	78.41	521,179		65,745,108	179,767,861	677,305.99		815.40
14 Emerson Boro	2.63	111.59		15,192,448		154,565,490	582,351.77		715.75
15 Englewood City	7.11	53.33	18,517		230,820,125	482,883,815	1,819,346.89		2,298.79
16 Englewood Cliffs Boro	1.71	91.29			45,211,625	345,388,324	1,301,309.24		1,481.22
17 Fairlawn Boro	2.26	110.84	82,215	46,101,191		730,208,183	2,751,183.50		3,214.72
18 Fairview Boro	2.35	104.00	4,335		2,237,599	172,630,969	650,416.53		819.57
19 Fort Lee Boro	1.93	103.30		30,261,813		740,980,425	2,791,769.76	•• $ 85,596.21	
20 Franklin Lakes Boro	1.61	127.63		86,095,521		328,846,081	1,238,983.53		1,319.64
21 Garfield City	3.06	68.66	739		137,844,679	394,687,611	1,487,052.69		1,820.80
22 Glen Rock Boro	3.29	94.67	8,208		17,924,278	280,671,430	1,057,477.34		1,237.98
23 Hackensack City	3.55	93.31	60,961		90,267,408	737,142,851	2,777,311.04		3,481.29
24 Harrington Park Boro	3.12	93.56	116		7,512,869	111,745,614	421,020.60		450.34
25 Hasbrouck Heights Boro	2.30	108.01	547	14,784,714		239,343,343	901,766.75		1,069.41
26 Hawarth Boro	3.29	88.17	1,870		12,099,928	97,688,298	368,057.27		430.17
27 Hillsdale Boro	3.75	87.85	1,010		29,595,698	229,718,610	865,503.93		1,045.62
28 Hohokus Boro	2.50	88.69	9,961		17,761,606	147,007,072	553,874.14		621.64
29 Leonia Boro	3.64	93.55	764		11,205,349	157,251,115	592,470.32		725.07
30 Little Ferry Boro	2.36	101.04			2,510,602	201,071,002	757,569.19		857.11
31 Lodi Boro	5.14	57.63	8,615		150,141,707	338,850,245	1,276,675.92		1,580.24
32 Lyndhurst Twp.	2.96	60.45	80,187		206,345,964	484,783,889	1,826,505.74		2,132.51
33 Mahwah Twp.	2.64	83.70	318,600		79,454,417	409,261,920	1,541,963.88		1,761.71
34 Maywood Boro	2.64	94.36	1,101		17,601,268	212,759,490	801,607.56		928.53
35 Midland Park Boro	2.80	103.42	194	867,991		159,123,633	599,525.35		691.35
36 Montvale Boro	2.23	101.20			3,286,067	263,943,304	994,451.28		1,100.10
37 Moonachie Boro	1.23	124.76	42,393	22,869,200		143,528,020	540,766.22		725.19
38 New Milford Boro	2.79	101.00		212,010		275,738,044	1,038,889.97		1,251.86
39 North Arlington Boro	2.22	107.88	1,732	12,527,357		247,332,327	931,866.60		1,130.01
40 Northvale Boro	3.00	88.59	967		24,412,210	158,248,890	596,229.60		654.75

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1979

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
41 Norwood Boro	2.93	94.67	629	....	8,488,233	121,881,058	459,207.61	....	539.21
42 Oakland Boro	3.71	85.71	....	....	43,241,645	280,400,220	1,056,455.51	....	1,240.16
43 Old Tappan Boro	2.53	95.51	....	....	6,720,699	116,431,160	438,674.19	....	516.82
44 Oradell Boro	3.07	78.11	337	....	55,353,378	245,354,162	924,413.53	....	1,095.89
45 Palisades Park Boro	4.66	53.71	....	....	110,460,469	232,528,118	876,089.23	....	1,040.57
46 Paramus Boro	2.58	84.90	....	....	202,444,681	1,036,752,463	3,906,141.21	....	4,915.48
47 Park Ridge Boro	2.97	104.39	540	5,147,826	....	182,226,732	686,570.20	....	814.86
48 Ramsey Boro	2.64	104.74	7,058	7,585,362	....	340,912,122	1,284,444.39	....	1,490.41
49 Ridgefield Boro	.68	94.90	1,819,756	....	46,795,862	328,162,992	1,236,409.88	....	1,489.30
50 Ridgefield Park Twp.	3.42	88.08	17,057	....	30,127,800	200,392,412	755,012.49	....	901.56
51 Ridgewood Twp.	6.22	55.73	7,033	....	291,932,510	655,385,289	2,469,275.53	....	2,869.20
52 River Edge Boro	2.74	104.66	2,936	7,867,224	....	231,951,018	873,914.90	....	1,035.08
53 Rivervale Twp.	4.22	75.62	....	....	51,733,912	206,942,443	779,690.84	....	902.50
54 Rochelle Park Twp.	1.59	103.77	2,431	264,293	....	190,136,237	716,370.60	....	776.86
55 Rockleigh Boro	1.18	59.33	....	....	31,972,789	71,471,125	269,279.62	....	277.81
56 Rutherford Boro	3.17	85.96	12,992	....	53,338,342	351,781,924	1,325,398.22	....	1,537.26
57 Saddle Brook Twp.	4.58	44.59	51,711	....	206,446,161	359,838,392	1,355,752.33	....	1,751.12
58 Saddle River Boro	1.51	89.50	....	....	17,784,999	167,285,325	630,275.91	....	641.76
59 South Hackensack Twp.	2.49	82.16	1,990	....	33,768,446	118,020,708	444,663.09	....	599.01
60 Teaneck Twp.	3.76	107.41	10,073	39,675,823	....	672,423,456	2,533,469.72	....	3,145.72
61 Tenafly Boro	3.22	98.84	....	....	8,892,721	409,544,023	1,543,026.75	....	1,766.11
62 Teterboro Boro	.75	94.03	52,191	....	28,528,614	124,137,726	467,709.99	....	561.41
63 Upper Saddle River Boro	2.27	99.46	....	....	5,446,136	305,805,140	1,152,172.87	....	1,284.22
64 Waldwick Boro	3.42	91.91	30,658	....	18,990,559	204,520,074	770,564.16	....	912.86
65 Wallington Boro	2.20	100.15	583	....	5,393,696	156,588,970	589,975.57	....	760,45
66 Washington Twp.	3.05	109.16	....	17,066,332	....	195,031,517	734,814.40	....	868.89
67 Westwood Boro	2.68	104.30	....	3,111,637	....	225,459,554	849,457.21	....	995.03
68 Woodcliff Lake Boro	3.49	89.39	5,800	....	20,069,182	178,053,141	670,845.49	....	747.26
69 Wood-Ridge Boro	1.84	105.18	17,240	....	10,307,626	210,784,780	794,167.50	....	953.71
70 Wyckoff Twp.	2.31	109.62	....	36,755,855	....	424,176,393	1,598,156.69	....	1,875.81
Totals	....	....	$3,324,323	$457,076,607	$2,780,347,569	$19,940,014,795	$75,127,396.56	** $85,596.21	$85,596.21

**Superior Court
Order - 9 Feb. 1979

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Allendale Boro	$ 962.82		$ 570,050.13			$ 1,609,882.75	NH $1,254,665.81		
2 Alpine Boro	31,323.52		338,072.31			898,778.00			
3 Bergenfield Boro	1,571.20		1,609,270.04			8,334,949.50			
4 Bogota Boro	5,462.68		513,803.57			2,156,665.00			
5 Carlstadt Boro	29,730.85		1,356,003.56			1,393,728.00	CE 1,216,484.86		
6 Cliffside Park Boro	3,343.22		1,358,878.05			3,781,530.00			
7 Closter Boro	886.10		769,624.41			2,304,784.70	N 1,870,797.95		
8 Cresskill Boro	1,769.85		663,127.39			3,244,894.00			
9 Demarest Boro	80.44		439,062.35			1,317,574.10	N 1,154,168.11		
10 Dumont Boro	6,489.99		1,081,978.04			2,890,318.00			
11 Elmwood Park Boro	28,739.19		1,554,513.90			4,103,477.00			
12 East Rutherford Boro	33,602.00		806,327.83			1,232,707.00	CE 772,628.14		
13 Edgewater Boro	90,179.91		587,941.48			1,351,789.00			
14 Emerson Boro	396.22		582,671.30			3,185,735.00			
15 Englewood City	10,731.88		1,810,913.80			8,186,833.50		$ 592,714.00	
16 Englewood Cliffs Boro	2,644.71		1,300,145.75			2,613,005.00			
17 Fairlawn Boro	19,115.89		2,735,282.33			12,003,190.00			
18 Fairview Boro	81.30		651,154.80			2,028,722.09			
19 Fort Lee Boro	155,727.85		2,550,445.70			8,183,127.00			
20 Franklin Lakes Boro	138.56		1,240,164.61			2,758,248.00	R 2,186,138.77		
21 Garfield City	3,192.79		1,485,680.70			4,440,979.50		135,455.00	
22 Glen Rock Boro	2,533.49		1,056,181.83			5,473,750.00			
23 Hackensack City	24,183.10		2,756,609.23			10,431,533.00		1,271,600.00	
24 Harrington Park Boro	8,508.64		412,962.30			1,172,788.00	N 846,064.86		
25 Hasbrouck Heights Boro	25,772.60		877,063.56			3,420,627.88			
26 Hawarth Boro	226.80		368,260.64			933,542.50	N 856,766.00		
27 Hillsdale Boro	3,173.68		863,375.87			2,668,488.25	P 1,965,687.20		
28 Hohokus Boro	2,350.01		552,145.77			1,674,953.50			
29 Leonia Boro	2,844.22		590,351.17			3,362,853.00			
30 Little Ferry Boro	28,477.13		729,949.17			2,314,317.00			
31 Lodi Boro	1,693.89		1,276,562.27			6,011,134.00			
32 Lyndhurst Twp.	51,235.03		1,777,403.22			4,263,793.00			
33 Mahwah Twp.	6,789.31		1,536,936.28			6,111,481.00			
34 Maywood Boro	6,021.84		796,514.25			3,044,066.50			
35 Midland Park Boro	5,663.48		594,553.22			2,722,649.50			
36 Montvale Boro	2,106.73		993,444.65			2,171,988.00	P 2,009,659.09		
37 Moonachie Boro			541,491.41			1,077,687.00			
38 New Milford Boro	11,217.40		1,028,924.43			5,323,143.50			
39 North Arlington Boro	4,914.79		928,081.82			2,921,294.75			
40 Northvale Boro	2,853.05		594,031.30			1,500,520.94	N 1,146,601.85		

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1979

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
41 Norwood Boro	4,303.20	....	455,443.62	....	....	1,150,549.00	N 998,623.34	....	....
42 Oakland Boro	18,098.19	....	1,039,597.48	....	....	3,919,474.54	R 2,243,816.06	....	....
43 Old Tappan Boro	2,670.53	....	436,520.48	....	....	1,398,056.00	N 938,996.39	....	....
44 Oradell Boro	7,505.86	....	918,003.56	....	....	1,214,887.00	RD 2,360,707.46	....	....
45 Palisades Park Boro	3,967.15	....	873,162.65	....	....	3,227,337.25	....	....	....
46 Paramus Boro	21,891.35	....	3,889,165.34	....	....	13,781,427.10	....	....	....
47 Park Ridge Boro	6,991.61	....	680,393.45	....	....	3,437,637.50	....	....	....
48 Ramsey Boro	622.43	....	1,285,312.37	....	....	6,410,110.00	....	....	....
49 Ridgefield Boro	11,857.72	....	1,226,041.46	....	....	649,000.00	....	....	....
50 Ridgefield Park Twp.	1,622.04	....	754,292.01	....	....	3,628,798.13	....	....	....
51 Ridgewood Twp.	3,185.63	....	2,468,959.10	....	....	15,157,423.00	....	....	....
52 River Edge Boro	37,605.97	....	837,344.01	....	....	1,507,444.00	RD 2,279,776.54	....	....
53 Rivervale Twp.	5,161.23	....	775,432.11	....	....	2,424,610.50	P 1,654,961.19	....	....
54 Rochelle Park Twp.	....	....	717,147.46	....	....	1,416,065.25	....	....	....
55 Rockleigh Boro	621.21	....	268,936.22	....	....	38,129.00	....	....	....
56 Rutherford Boro	5,241.81	....	1,321,693.67	....	....	5,088,609.50	....	....	....
57 Saddle Brook Twp.	8,367.17	....	1,349,136.28	....	....	4,316,023.00	....	....	....
58 Saddle River Boro	5,035.38	....	625,882.29	....	....	1,105,728.50	....	....	....
59 South Hackensack Twp.	5,942.14	....	439,319.96	....	....	924,033.50	....	....	....
60 Teaneck Twp.	5,096.21	....	2,531,519.23	....	....	15,872,698.00	....	....	....
61 Tenafly Boro	7,291.66	....	1,537,501.20	....	....	7,662,655.00	....	....	....
62 Teterboro Boro	....	....	468,271.40	....	....	3,024.00	....	....	....
63 Upper Saddle River Boro	2,701.74	....	1,150,755.35	....	....	2,822,690.01	NH 2,286,695.19	....	....
64 Waldwick Boro	781.44	....	770,695.58	....	....	4,397,311.77	....	....	....
65 Wallington Boro	3,804.26	....	586,931.76	....	....	1,832,487.80	....	....	....
66 Washington Twp.	286.64	....	735,396.65	....	....	....	W 3,560,556.60	....	....
67 Westwood Boro	791.47	....	849,660.77	....	....	....	W 3,791,155.40	....	....
68 Woodcliff Lake Boro	2,215.60	....	669,377.15	....	....	1,928,333.00	P 1,283,520.78	....	....
69 Wood-Ridge Boro	....	....	795,121.21	....	....	2,242,644.50	....	....	....
70 Wyckoff Twp.	241.97	....	1,599,790.53	....	....	4,718,851.50	R 2,970,691.17	....	....
TOTAL	$790,637.77	....	$74,336,758.79	....	....	$256,897,576.81	$39,649,162.76	$1,999,769.00	....

NH
Northern Highlands Regional High School District
Amount to be Apportioned $3,541,361.00

N
Northern Valley Regional High School District
Amount to be Apportioned $7,812,018.50

P
Pascack Valley Regional High School District
Amount to be Apportioned $6,913,828.26

R
Ramapo Indian Hills Regional High School District
Amount to be Apportioned $7,400,646.00

RD
River Dell Regional High School District
Amount to be Apportioned $4,640,484.00

W
Westwood Regional School District
Amount to be Apportioned $7,351,712.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1979

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + CIa, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Allendale Boro	$ 1,007,989.71	$ 4,442,588.40	$ 12,471,900	$ 616,000.00	$ 955,155.41	$ 110,000.00	$ 1,681,155.41	$ 9,600.00	$ 23,000.00
2 Alpine Boro	465,781.84	1,702,632.15	131,789,300	100,000.00	215,092.48	77,000.00	392,092.48	3,360.00	4,550.00
3 Bergenfield Boro	2,997,793.47	12,942,013.01	29,146,200	392,986.49	2,096,933.26	105,000.00	2,594,919.75	93,440.00	117,650.00
4 Bogota Boro	810,255.68	3,480,724.25	11,129,300	147,000.00	701,045.52	20,000.00	868,045.52	42,880.00	31,650.00
5 Carlstadt Boro	429,315.90	4,395,532.32	15,411,600	450,000.00	1,298,928.43	204,000.00	1,952,928.43	38,560.00	21,750.00
6 Cliffside Park Boro	2,794,379.00	7,934,787.05	29,267,500	475,000.00	1,530,388.00	135,000.00	2,140,388.00	92,000.00	50,700.00
7 Closter Boro	1,381,277.32	6,326,484.38	11,125,850	248,500.00	1,018,851.00	90,600.00	1,357,951.00	24,320.00	42,100.00
8 Cresskill Boro	1,161,078.55	5,069,099.94	13,200,300	205,000.00	765,503.77	52,000.00	1,022,503.77	30,720.00	41,200.00
9 Demarest Boro	999,232.00	3,910,036.56	9,642,100	101,000.00	393,327.20	30,000.00	524,327.20	12,800.00	22,650.00
10 Dumont Boro	4,773,387.86	8,745,683.90	26,352,400	4,059.00	1,067,908.55	100,000.00	1,171,967.55	88,960.00	88,050.00
11 Elmwood Park Boro	1,730,657.17	7,388,648.07	23,727,800	....	1,895,462.58	57,000.00	1,952,462.58	108,160.00	73,000.00
12 East Rutherford Boro	751.86	2,812,414.83	221,282,300	675,000.00	3,262,362.13	372,000.00	4,309,362.13	45,920.00	22,100.00
13 Edgewater Boro	1,584,284.69	3.524,015.17	13,031,860	23,000.00	1,522,756.53	348,300.00	1,894,056.53	14,400.00	8,550.00
14 Emerson Boro	688,666.75	4,457,073.05	14,984,900	350,000.00	556,972.40	80,000.00	986,972.40	23,840.00	41,250.00
15 Englewood City	7,305,944.42	17,896,405.72	81,250,000	500,000.00	3,883,293.00	743,000.00	5,126,293.00	80,160.00	48,650.00
16 Englewood Cliffs Boro	1,204,646.81	5,117,797.56	66,948,100	185,000.00	899,022.84	210,000.00	1,294,022.84	9,760.00	21,800.00
17 Fairlawn Boro	2,769,210.45	17,507,682.78	78,762,800	1,825,000.00	3,212,188.41	100,000.00	5,137,188.41	168,800.00	174,850.00
18 Fairview Boro	1,311,994.00	3,991,870.89	21,765,650	100,000.00	908,867.81	80,300.00	1,089,167.81	77,600.00	24,200.00
19 Fort Lee Boro	4,142,449.98	14,876,022.68	115,510,600	3,000,000.00	2,180,539.92	1,000,000.00	6,180,539.92	98,670.00	43,050.00
20 Franklin Lakes Boro	474,774.62	6,659,326.00	14,254,300	500,000.00	877,059.88	160,000.00	1,537,059.88	15,200.00	33,350.00
21 Garfield City	1,773,999.35	7,836,114.55	31,488,300	390,000.00	3,000,122.81	130,000.00	3,520,122.81	231,040.00	63,300.00
22 Glen Rock Boro	2,105,024.16	8,634,955.99	30,711,200	355,000.00	930,937.86	55,000.00	1,340,937.86	28,800.00	61,350.00
23 Hackensack City	8,461,895.64	22,921,637.87	131,546,800	728,000.00	4,862,708.80	550,000.00	6,140,708.80	140,160.00	53,700.00
24 Harrington Park Boro	819,390.71	3,251,205.87	9,578,900	250,000.00	310,557.75	15,000.00	575,557.75	8,480.00	20,200.00
25 Hasbrouck Heights Boro	1,539,226.11	5,836,917.55	18,582,600	175,000.00	980,544.00	110,000.00	1,265,544.00	59,840.00	56,950.00
26 Hawarth Boro	652,775.28	2,811,344.42	9,127,600	255,000.00	438,045.33	17,000.00	710,045.33	7,200.00	16,350.00
27 Hillsdale Boro	2,001,533.71	7,499,085.03	22,479,900	135,000.00	1,089,533.58	117,000.00	1,341,533.58	27,200.00	56,450.00
28 Hohokus Boro	997,963.67	3,225,062.94	11,536,000	135,497.10	346,993.75	48,000.00	530,490.85	3,840.00	23,000.00
29 Leonia Boro	1,355,612.58	5,308,816.75	28,799,400	175,000.00	876,552.53	78,014.00	1,129,566.53	27,040.00	26,550.00
30 Little Ferry Boro	1,634,516.22	4,678,782.39	33,598,600	44,700.00	802,955.56	88,500.00	936,155.56	40,960.00	27,750.00
31 Lodi Boro	2,400,866.00	9,688,562.27	31,042,000	810,000.00	2,228,426.01	100,000.00	3,138,426.01	146,080.00	64,900.00
32 Lyndhurst Twp.	2,197,569.16	8,238,765.38	35,469,400	....	1,893,832.25	190,000.00	2,083,832.25	124,640.00	81,150.00
33 Mahwah Twp.	1,049,620.49	8,698,037.77	78,298,630	849,035.00	2,180,467.96	360,000.00	3,389,502.96	28,160.00	39,000.00
34 Maywood Boro	1,299,401.57	5,139,982.32	14,964,621	259,000.00	819,669.64	15,500.00	1,094,169.64	45,600.00	47,750.00
35 Midland Park Boro	1,158,675.00	4,475,877.72	17,364,800	250,000.00	660,546.00	45,000.00	955,546.00	35,200.00	33,700.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1979

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla.b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
36 Montvale Boro	$ 627,730.45	$ 5,802,822.19	$ 35,942,300	$ 700,000.00	$ 1,152,369.23	$ 140,000.00	$ 1,992,369.23	$ 10,240.00	$ 29,850.00
37 Moonachie Boro	419,879.70	2,039,058.11	71,559,300	150,000.00	597,888.77	52,000.00	799.888.77	14,720.00	9,700.00
38 New Milford Boro	1,324,200.00	7,676,267.93	21,344,400	425,000.00	1,371,150.00	84,000.00	1,880,150.00	62,720.00	83,800.00
39 North Arlington Boro	1,897,436.84	5,746,813.41	36,310,900	....	1,280,246.55	125,000.00	1,405,246.55	97,440.00	59,550.00
40 Northvale Boro	772,545.97	4,013,700.06	2,752,704	187,500.00	689,486.41	40,000.00	916,986.41	17,760.00	20,350.00
41 Norwood Boro	712,451.00	3,317,066.96	17,343,200	400,000.00	531,100.04	40,000.00	971,100.04	18,080.00	18,850.00
42 Oakland Boro	1,581,336.14	8,784,224.22	26,527,300	400,000.00	1,209,805.49	180,000.00	1,789.805.49	18,720.00	61,400.00
43 Old Tappan Boro	....	2,773,582.87	11,565,500	296,000.00	911,444.38	64,000.00	1,271,444.38	7,360.00	17,400.00
44 Oradell Boro	1,335,861.21	5,829,459.23	18,347,100	550,000.00	1,051,833.05	70,000.00	1,671,833.05	23,840.00	44,400.00
45 Palisades Park Boro	1,579,294.88	5,679,794.78	12,051,600	325,000.00	901,683.34	85,000.00	1,311,683.34	58,560.00	32,300.00
46 Paramus Boro	3,835,750.79	21,506,343.23	196,841,900	800,000.00	4,183,000.00	175,000.00	5,158,000.00	61,760.00	150,550.00
47 Park Ridge Boro	1,445,934.42	5,563,965.37	16,423,400	172,500.00	888,030.58	100,000.00	1,160,530.58	26.720.00	35,850.00
48 Ramsey Boro	1,499,763.26	9.195,185.63	41,179,700	600,000.00	1,466,381.05	150,000.00	2,216,381.05	20,960.00	51,200.00
49 Ridgefield Boro	....	1,875,041.46	30,971,650	1,568,231.82	6,203,375.74	18,500.00	7,790,107.56	62,720.00	35,950.00
50 Ridgefield Park Twp.	1,430,304.00	5,813,394.14	28,212,100	660,000.00	989,803.00	80,000.00	1,729,803.00	47,520.00	41,150.00
51 Ridgewood Twp.	4,979,402.78	22,605,784.88	55,408,275	604,008.71	2,621,594.73	525,000.00	3,750,603.44	46,720.00	105,850.00
52 River Edge Boro	1,935,869.24	6,560,433.79	24,362,050	224,000.00	979,900.19	35,000.00	1,238,900.19	44,480.00	62,000.00
53 Rivervale Twp.	1,685,259.67	6,540,263.47	6,886,900	375,000.00	705,428.89	150,000.00	1,230,428.89	14,080.00	42,100.00
54 Rochelle Park Twp.	883,068.48	3,016,281.19	7,954,100	300,000.00	452,897.16	5,000.00	757,897.16	44,590.00	30,700.00
55 Rockleigh Boro	157,744.32	464,809.54	6,761,900	45,000.00	91,967.54	....	136,967.54	960.00	750.00
56 Rutherford Boro	3,038,149.27	9,448,452.44	58,029,460	360,000.00	1,592,255.70	144,000.00	2,096,255.70	84,000.00	70,050.00
57 Saddle Brook Twp.	1,353,983.36	7,019,142.64	17,205,985	230,000.00	1,686,554.42	73,000.00	1,989,554.42	66,240.00	78,100.00
58 Saddle River Boro	516,600.55	2,248,211.34	4,820,800	290,000.00	253,699.06	35,000.00	578,699.06	2,880.00	10,450.00
59 South Hackensack Twp.	733,966.50	2,097,319.96	4,644,900	196,000.00	571,483.25	5,000.00	772,483.25	16,960.00	7,700.00
60 Teaneck Twp.	8,354,441.00	26,758,658.23	131,229,600	1,372,000.00	3,217,986.00	250,000.00	4,839,986.00	137,760.00	150,900.00
61 Tenafly Boro	3,663,632.61	12,863,788.81	71,269,350	535,000.00	1,116,547.19	150,000.00	1,801,547.19	34,720.00	57,850.00
62 Teterboro Boro	242,615.42	713,910.82	50,254,440	150,000.00	353,820.44	....	503,820.44	....	....
63 Upper Saddle River Boro ...	533,697.73	6,793,838.28	11,472,627	380,000.00	818,620.99	145,000.00	1,343,620.99	6,400.00	33,450.00
64 Waldwick Boro	1,163,871.20	6,331,878.55	23,900,950	300,000.00	1,533,510.49	66,000.00	1,899,510.49	34,080.00	60,250.00
65 Wallington Boro	900,134.06	3,319,553.62	14,772,900	88,000.00	823,952.53	133,000.00	1,044,952.53	82,080.00	30,800.00
66 Washington Twp.	2,167,309.52	6,463,262.77	30,086,900	250,000.00	945,896.26	76,952.00	1,272,848.26	19,040.00	49,400.00
67 Westwood Boro	1,467,800.03	6,108,616.20	38,715,200	300,000.00	1,048,480.93	78,300.00	1,426,780.93	32,000.00	43,150.00
68 Woodcliff Lake Boro	1,623,794.14	5,505,025.07	24,211,900	275,000.00	540,585.34	90,000.00	905,585.34	7,520.00	23,500.00
69 Wood-Ridge Boro	631,296.32	3,669,062.03	15,705,700	181,500.00	1,155,913.00	20,000.00	1,357,413.00	57,760.00	37,800.00
70 Wyckoff Twp.	1,354,727.13	10,644,060.33	39,627,400	950,000.00	1,110,567.32	250,000.00	2,310,567.32	37,120.00	78,200.00
Totals	$123,331,793.72	$496,215,061.08	$2,650,337,902	$29,348,518.12	$95,712,812.01	$9,627,966.00	$134,689,296.13	$3,351,900.00	$3,271,500.00

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1979

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Bass River Twp.	$ 17,287,550	$ 12,494,400	$ 29,781,950	$ 645,338	...	...	...	...	$ 30,427,288
2 Beverly City	2,232,300	12,013,450	14,245,750	95,685	...	...	...	...	14,341,435
3 Bordentown City*	11,267,150	44,490,300	55,697,450	461,199	...	...	...	...	56,158,649
4 Bordentown Twp.†	28,628,620	85,311,480	113,940,100	3,072,739	...	...	$ 484,960	$ 484,960	116,527,879
5 Burlington City	11,617,300	44,259,925	55,877,225	2,531,030	...	...	...	...	58,408,255
6 Burlington Twp.	49,440,800	111,313,200	160,754,000	1,668,860	...	...	...	...	162,422,860
7 Chesterfield Twp.	9,888,300	24,653,800	34,542,100	1,104,551	...	...	...	...	35,646,651
8 Cinnaminson Twp.	49,431,680	152,210,645	201,642,325	2,655,024	...	...	...	...	204,297,349
9 Delanco Twp.	8,749,560	30,544,950	39,294,510	311,525	...	...	...	...	39,606,035
10 Delran Twp.	28,146,600	108,177,000	136,323,600	1,389,188	...	...	...	...	137,712,788
11 Eastampton Twp.	10,048,640	31,755,175	41,803,815	487,475	...	...	...	...	42,291,290
12 Edgewater Park Twp.	24,504,085	71,489,310	95,993,395	812,658	...	...	...	...	96,806,053
13 Evesham Twp.	62,882,764	144,953,825	207,836,589	3,574,346	...	...	...	...	211,410,935
14 Fieldsboro Boro	1,080,310	4,489,180	5,569,490	38,332	...	...	...	...	5,607,822
15 Florence Twp.	28,577,475	101,251,880	129,829,355	1,562,596	...	...	407,600	407,600	130,984,351
16 Hainesport Twp.†	16,676,670	34,751,910	51,428,580	820,325	...	...	...	...	52,248,905
17 Lumberton Twp.	13,305,894	46,982,600	60,288,494	659,339	...	...	...	...	60,947,833
18 Mansfield Twp.	16,480,650	25,546,500	42,027,150	916,658	...	...	...	...	42,943,808
19 Maple Shade Twp.	25,605,850	97,432,125	123,037,975	1,033,267	...	...	...	...	124,071,242
20 Medford Twp.	95,627,550	178,334,200	273,961,750	4,777,986	...	...	...	...	278,739,736
21 Medford Lakes Boro	12,177,201	43,730,515	55,907,716	254,190	...	...	...	...	56,161,906
22 Moorestown Twp.	64,589,800	208,501,500	273,091,300	7,583,344	...	$ 1,000	...	1,000	280,673,644
23 Mount Holly Twp.	24,582,350	85,058,400	109,640,750	5,689,325	...	...	...	...	115,330,075
24 Mount Laurel Twp.	91,813,110	225,252,905	317,066,015	3,429,555	...	...	...	...	320,495,570
25 New Hanover Twp.†	2,426,450	5,159,650	7,586,100	3,023,546	...	...	...	...	10,609,646

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1979

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
26 North Hanover Twp.	$10,625,870	$22,795,010	$33,420,880	$670,887	....	....	....	....	$34,091,767
27 Palmyra Boro	16,838,150	56,270,520	73,108,670	647,548	....	....	....	....	73,756,218
28 Pemberton Boro	2,973,750	9,200,400	12,174,150	670,444	....	....	....	....	12,844,594
29 Pemberton Twp.	73,258,578	185,725,450	258,984,028	3,738,076	....	....	....	....	262,722,104
30 Riverside Twp.	9,695,600	45,731,250	55,426,850	1,690,980	....	....	....	....	57,117,830
31 Riverton Boro	4,306,930	16,948,695	21,255,625	197,717	....	....	....	....	21,453,342
32 Shamong Twp.†	23,437,150	36,178,900	59,616,050	1,066,357	....	....	....	....	60,682,407
33 Southampton Twp.†	42,284,750	98,208,450	140,493,200	3,898,445	....	....	....	....	144,391,645
34 Springfield Twp.	11,620,725	23,860,550	35,481,275	1,032,055	....	....	....	....	36,513,330
35 Tabernacle Twp.†	30,883,150	44,459,100	75,342,250	690,794	....	....	....	....	76,033,044
36 Washington Twp.	3,829,645	8,149,150	11,978,795	491,615	....	....	....	....	12,470,410
37 Westampton Twp.†	18,506,450	38,639,650	57,146,100	776,088	....	....	....	....	57,922,188
38 Willingboro Twp.†	43,125,170	411,800,360	454,925,530	4,691,342	....	....	....	....	459,616,872
39 Woodland Twp.	20,150,865	7,714,961	27,865,826	446,575	....	....	....	....	28,312,401
40 Wrightstown Boro	1,937,130	6,104,816	8,041,946	1,909,832	....	....	....	....	9,951,778
Totals	$1,020,482,572	$2,941,946,087	$3,962,428,659	$71,216,836	....	$1,000	$892,560	$893,560	$4,032,751,935

* Revalued District
† Reassessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1979 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Bass River Twp.	$ 2.65	95.39			$ 2,403,518	$ 32,830,806	$ 198,660.45		
2 Beverly City	4.40	62.94			9,235,155	23,576,590	142,662.84		
3 Bordentown City*	2.80	108.63	$ 3,774	$ 1,928,988		54,233,435	328,168.57		
4 Bordentown Twp.†	2.51	102.27	1,992		1,936,542	118,466,413	716,844.76		
5 Burlington City	2.74	48.18	41,033		69,537,203	127,986,491	774,451.27		
6 Burlington Twp.	2.83	81.98	7,111		49,481,356	211,911,327	1,282,283.49		
7 Chesterfield Twp.	2.64	92.35			4,364,001	40,010,652	242,105.97		
8 Cinnaminson Twp.	3.86	69.76			98,255,291	302,552,640	1,830,757.52		
9 Delanco Twp.	4.41	70.42	7,236		21,651,830	61,265,101	370,717.45		
10 Delran Twp.	3.73	67.90			71,803,428	209,516,216	1,267,790.58		
11 Eastampton Twp.	3.23	99.10	176		918,640	43,210,106	261,465.99		
12 Edgewater Park Twp.	2.89	88.68			15,835,434	112,641,487	681,597.91		
13 Evesham Twp.	3.95	64.44			118,424,803	329,835,738	1,995,848.58		
14 Fieldsboro Boro	3.13	95.32			2,598,697	8,206,519	49,657.95		
15 Florence Twp.	2.76	92.42	3,447		26,899,733	157,887,531	955,383.44		
16 Hainesport Twp.†	2.87	100.18	185		1,832,496	54,081,586	327,249.73		
17 Lumberton Twp.	2.82	83.77	157		15,518,094	76,466,084	462,699.17		
18 Mansfield Twp.	2.39	86.22			8,246,975	51,190,783	309,757.37		
19 Maple Shade Twp.	4.38	61.06	2,656		82,605,221	206,679,119	1,250,623.20		
20 Medford Twp.	2.64	97.09			11,368,778	290,108,514	1,755,457.64		
21 Medford Lakes Boro	4.02	72.87			21,038,250	77,200,156	467,141.07		
22 Moorestown Twp.	3.88	72.74	1,790		118,442,581	399,118,015	2,415,076.16		
23 Mount Holly Twp.	3.23	99.61	16,654		5,404,515	120,751,244	730,670.36		
24 Mount Laurel Twp.	2.71	97.32			14,702,745	335,198,315	2,028,297.74		
25 New Hanover Twp.†	2.13	104.59		118,926		10,490,720	63,479.74		

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)			II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
26 North Hanover Twp.	$ 1.88	96.96	....	....	$2,283,588	$36,375,355	$220,108.65	....	....
27 Palmyra Boro	3.08	86.11	$102	....	13,685,991	87,442,311	529,116.74	....	....
28 Pemberton Boro	2.83	96.30	....	....	832,470	13,677,064	82,760.43	....	....
29 Pemberton Twp.	2.36	107.70	4,911	$16,518,458	....	246,208,557	1,489,817.33	....	....
30 Riverside Twp.	3.94	67.55	8,375	....	33,063,556	90,189,761	545,741.67	....	....
31 Riverton Boro	4.81	51.54	....	....	20,618,970	42,072,313	254,581.15	....	....
32 Shamong Twp.†	2.54	107.88	....	3,703,141	....	56,979,266	344,783.70	....	....
33 Southampton Twp.†	1.86	103.17	....	2,231,302	....	142,160,343	860,217.63	....	....
34 Springfield Twp.	2.83	79.33	....	....	11,011,613	47,524,943	287,575.23	....	....
35 Tabernacle Twp.†	2.56	103.96	....	2,211,198	....	73,821,846	446,698.79	....	....
36 Washington Twp.	3.35	60.31	....	....	8,928,561	21,398,971	129,485.98	....	....
37 Westampton Twp.†	2.50	102.69	....	....	32,967	57,955,155	350,688.84	....	....
38 Willingboro Twp.†	3.10	109.75	....	36,103,645	....	423,513,227	2,562,694.63	....	....
39 Woodland Twp.	2.46	61.60	260	....	17,766,587	46,079,248	278,827.28	....	....
40 Wrightstown Boro	3.62	73.06	....	....	3,699,080	13,650,858	82,601.86	....	....
Totals	....	....	$99,859	$62,815,658	$884,428,669	$4,854,464,805	$29,374,548.86	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Bass River Twp.	$ 5,178.73		$ 193,481.72	$10,164.61		$265,271.00	PL $ 312,755.92		
2 Beverly City	112.86		142,549.98	7,299.45		335,746.50			
3 Bordentown City*	20,223.36		307,945.21	16,791.00		583,436.50	B 374,063.10		
4 Bordentown Twp.†	10,156.28		706,688.48	36,677.91		624,060.00	B 940,613.65		
5 Burlington City	1,142.47		773,308.80	39,625.39		782,000.00	782,000.00		
6 Burlington Twp.	9,493.91		1,272,789.58	65,609.02		3,244,714.59			
7 Chesterfield Twp.	163.16		241,942.81	12,387.54		357,488.00	N 299,065.39		
8 Cinnaminson Twp.	5,939.05		1,824,818.47	93,672.11		5,275,437.00			
9 Delanco Twp.	784.98		369,932.47	18,968.04		1,086,580.00			
10 Delran Twp.	28,334.04		1,239,456.54	64,867.48		3,130,929.00			
11 Eastampton Twp.	449.72		261,016.27	13,378.11		618,681.00	RV 258,239.92		
12 Edgewater Park Twp.	20,098.73		661,499.18	34,874.48		1,780,649.00			
13 Evesham Twp.	47,694.65		1,948,153.93	102,119.12		3,480,664.00	L 2,025,005.77		
14 Fieldsboro Boro			49,657.95	2.540.79		123,285.00			
15 Florence Twp.	21,686.04		933,697.40	48,882.93		2,318,423.00			
16 Hainesport Twp.†	410.02		326,839.71	16,743.98		587,202.28	RV 466,824.97		
17 Lumberton Twp.	4,936.86		457,762.31	23,674.36		723,135.00	RV 480,036.71		
18 Mansfield Twp.	11,523.00		298,234.37	15,848.97		295,637.00	N 415,429.95		
19 Maple Shade Twp.	8,778.49		1,241,844.71	63,989.10		3,212,741.00			
20 Medford Twp.	20,863.51		1,734,594.13	89,819.34		3,025,000.00	L 1,607,810.78		
21 Medford Lakes Boro	225.35		466,915.72	23,901.63		741,215.00	L 564,397.38		
22 Moorestown Twp.	6,924.06		2,408,152.10			6,718,130.00			
23 Mount Holly Twp.	5,833.56		724,836.80	37,384.85		1,253,198.87	RV 967,652.61		
24 Mount Laurel Twp.	47,835.74		1,980,462.00			3,553,473.28	L 2,042,734.13		
25 New Hanover Twp.†			63,479.74	3,247.99			NHW 158,171.51		

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1979

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26 North Hanover Twp.	$ 1,902.59	....	$218,206.06	$11,262.03	....	$ 159,702.00	N $249,521.46	....	....
27 Palmyra Boro	4,584.39	....	524,532.35	27,072.66	....	1,410,270.00	....	....	....
28 Pemberton Boro	85.34	....	82,675.09	4,234.50	....	218,734.11	....	....	....
29 Pemberton Twp.	32,528.59	....	1,457,288.74	76,227.65	....	2,971,816.74	....	....	....
30 Riverside Twp.	6,092.08	....	539,649.59	27,923.29	....	1,329,503.00	....	....	....
31 Riverton Boro	....	....	254,581.15	13,025.84	....	585,402.00	....	....	....
32 Shamong Twp.†	843.20	....	343,940.50	17,641.12	....	927,456.97	L 248,450.09	....	....
33 Southhampton Twp.†	741.65	....	859,475.98	44,013.70	....	952,593.25	L 825,630.39	....	....
34 Springfield Twp.	508.40	....	287,066.83	14,714.01	....	334,045.50	N 359,780.20	....	....
35 Tabernacle Twp.†	5,402.26	....	441,296.53	22,855.69	....	985,132.00	L 379,304.43	....	....
36 Washington Twp.	1,098.35	....	128,387.63	6,625.25	....	281,958.00	....	....	....
37 Westampton Twp.†	1,620.76	....	349,068.08	17,943.26	....	572,217.50	RV 464,937.72	....	....
38 Willingboro Twp.†	2,274.33	....	2,560,420.30	....	....	9,035,104.76	....	....	....
39 Woodland Twp.	134.94	....	278,692.34	14,266.41	....	376,474.00	....	....	....
40 Wrightstown Boro	....	$ 668.03	83,269.89	4,226.39	....	....	NHW 231,499.85	....	....
Totals	$336,605.45	$668.03	$29,038,611.44	$1,144,500.00	....	$64,257,506.85	$13,671,925.93	....	....

REGIONAL SCHOOL DISTRICTS

B—Bordentown Regional High School	$1,314,676.75
L—Lenape Regional High School	$7,693,332.97
N—Northern Burlington County Regional High School	$1,323,797.00
NHW—New Hanover-Wrightstown School District	$ 389,671.36
PL—Pinelands Regional High School	$ 312,755.92
RV—Rancocas Valley Regional High School	$ 2,637,691.93

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1979

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Bass River Twp.	$ 24,000.00	$ 805,673.25	$ 7,564,200	$ 90,000.00	$ 143,000.00	$ 110,000.00	$ 343,000.00	$ 11,570	$ 5,200
2 Beverly City	145,785.00	631,380.93	2,030,100	75,000.00	284,229.00	49,000.00	408,229.00	20,160	10,100
3 Bordentown City*	289,000.00	1,571,235.81	11,672,850	145,000.00	553,860.00	95,000.00	793,860.00	24,720	12,650
4 Bordentown Twp.†	601,545.40	2,909,585.44	25,014,520	500,000.00	881,180.00	70,000.00	1,451,180.00	21,600	37,450
5 Burlington City	....	1,594,934.19	23,427,325	3,005,988.00	7,722,597.00	60,000.00	10,788,585.00	84,340	37,350
6 Burlington Twp.	....	4,583,113.19	15,777,200	1,203,775.00	3,272,399.00	205,563.50	4,681,737.50	28,160	44,300
7 Chesterfield Twp.	28,292.00	939,175.74	40,716,600	177,000.00	284,425.00	45,000.00	506,425.00	83,200	9,150
8 Cinnaminson Twp.	672,321.20	7,866,248.78	19,049,800	375,000.00	1,772,394.89	155,000.00	2,302,394.89	35,975	81,800
9 Delanco Twp.	268,921.00	1,744,401.51	2,550,600	110,000.00	450,567.00	60,000.00	620,567.00	23,200	18,250
10 Delran Twp.	687,930.00	5,123,183.02	11,470,000	275,000.00	1,071,285.00	100,000.00	1,446,285.00	34,720	55,000
11 Eastampton Twp.	214,413.00	1,365,728.30	1,129,750	84,000.00	347,187.00	32,000.00	463,187.00	6,080	10,350
12 Edgewater Park Twp.	318,000.00	2,795,022.66	5,972,300	310,000.00	559,523.00	135,000.00	1,004,523.00	14,080	31,150
13 Evesham Twp.	782,314.36	8,338,257.18	22,716,200	950,000.00	2,137,899.61	240,000.00	3,327,899.61	28,320	61,900
14 Fieldsboro Boro	....	175,483.74	328,750	57,592.00	127,431.00	13,000.00	198,023.00	3,840	2,000
15 Florence Twp.	301,264.00	3,602,267.33	14,140,110	228,257.83	1,198,205.00	175,000.00	1,601,462.83	79,040	40,650
16 Hainesport Twp.†	95,000.00	1,492,610.94	4,430,800	300,000.00	325,000.00	90,000.00	715,000.00	20,160	14,150
17 Lumberton Twp.	30,450.00	1,715,058.38	4,474,500	600,000.00	639,550.00	50,006.00	1,289,550.00	11,200	16,900
18 Mansfield Twp.	....	1,025,150.29	6,618,900	198,800.00	428,303.00	65,000.00	692,103.00	12,320	8,450
19 Maple Shade Twp.	911,000.00	5,429,574.81	8,725,150	....	1,443,100.00	271,000.00	1,714,100.00	117,650	71,050
20 Medford Twp.	884,542.96	7,341,767.21	41,231,500	575,000.00	1,270,880.27	497,000.00	2,342,880.27	22,880	48,850
21 Medford Lakes Boro	456,225.13	2,252,654.86	1,416,700	15,500.00	444,297.46	35,276.25	495,073.71	6,390	21,700
22 Moorestown Twp.	1,740,176.10	10,866,458.20	32,906,740	364,500.00	2,179,978.67	248,127.72	2,792,606.39	53,120	63,250
23 Mount Holly Twp.	736,450.00	3,719,523.13	32,072,950	156,591.00	1,163,820.00	150,000.00	1,470,411.00	47,580	43,500
24 Mount Laurel Twp.	1,085,000.00	8,661,669.41	18,846,700	583,788.04	1,690,575.01	229,000.00	2,503,363.05	26,720	57,000
25 New Hanover Twp.†	....	224,899.24	618,640,450	190,000.00	590,487.59	10,000.00	790,487.59	2,240	2,850

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1979

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
26 North Hanover Twp.	....	$ 638,691.55	$ 25,554,000	$102,873.74	$ 690,559.86	$ 26,000.00	$819,433.60	$ 4,800	$8,450
27 Palmyra Boro	$ 304,229.56	2,266,104.57	13,920,500	185,000.00	591,226.86	90,000.00	866,226.86	43,860	33,100
28 Pemberton Boro	57,700.00	363,343.70	2,491,050	62,100.00	111,200.00	30,000.00	203,300.00	4,640	3,400
29 Pemberton Twp.	1,692,237.83	6,197,570.96	72,818,061	104,100.00	1,824,672.77	575,000.00	2,503,772.77	49,650	124,650
30 Riverside Twp.	350,400.00	2,247,475.88	14,990,300	319,750.00	664,000.00	100,000.00	1,083,750.00	75,360	32,950
31 Riverton Boro	178,298.13	1,031,307.12	5,052,460	45,000.00	248,229.89	24,300.00	317,529.89	11,733	12,600
32 Shamong Twp.†	....	1,537,488.68	19,297,800	312,401.95	289,526.52	70,000.00	671,928.47	4,320	7,500
33 Southhampton Twp.†	....	2,681,713.32	3,078,700	713,900.00	500,364.92	80,000.00	1,294,264.92	77,440	37,200
34 Springfield Twp.	33,276.18	1,028,882.72	3,018,000	190,000.00	282,906.98	70,000.00	542,906.98	11,040	9,300
35 Tabernacle Twp.†	113,368.84	1,941,957.49	10,267,650	310,806.57	302,953.96	136,000.00	743,760.53	10,320	11,650
36 Washington Twp.	....	416,970.88	15,267,300	69,100.00	63,000.00	10,000.00	142,100.00	5,440	4,050
37 Westampton Twp.†	38,983.25	1,443,149.81	16,554,050	266,000.00	617,472.25	65,000.00	948,472.25	5,260	17,950
38 Willingboro Twp.†	2,629,770.00	14,225,295.06	37,187,420	769,500.00	2,919,941.00	200,000.00	3,889,441.00	29,920	174,100
39 Woodland Twp.	24,846.00	694,278.75	17,652,450	161,000.00	186,010.93	90,000.00	437,010.93	3,840	4,000
40 Wrightstown Boro	40,439.72	359,435.85	1,247,543	50,000.00	141,669.46	17,500.00	209,169.46	1,280	1,800
Totals	$15,736,179.66	$123,848,723.88	$1,231,321,979	$14,232,324.13	$40,415,909.90	$4,767,767.47	$59,416,001.50	$1,158,168	$1,287,700

*Revalued District
†Reassessed District

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $19,785,011.09

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ 0.6051038

Rate per $100 to be applied to Col. 11 (Less Moorestown, Mt. Laurel and Willingboro)—for apportionment of County Library Taxes .... $ 0.0309606

Net County Taxes Apportioned (12 A III) $29,038,611.44

‡Adjustments (Net Total 12 A IIb) .... $ 335,937.42

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) 29,374,548.86

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1979

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Audubon Boro	$24,525,250	$72,620,000	$97,145,250	$690,814					$97,836,064
2 Audubon Park	499,000	3,299,600	3,798,600	68,784					3,867,384
3 Barrington Boro	13,874,451	57,865,416	71,739,867	544,312			$1,647,226	$1,647,226	70,636,953
4 Bellmawr Boro	42,376,000	124,184,000	166,560,000	1,448,517					168,008,517
5 Berlin Boro	23,738,912	63,436,489	87,175,401	3,564,687					90,740,088
6 Berlin Twp.	17,275,400	37,212,850	54,488,250	425,407					54,913,657
7 Brooklawn Boro	6,389,440	19,279,600	25,669,040	400,313					26,069,353
8 Camden City	39,052,030	208,003,415	247,055,445	30,002,685					277,058,130
9 Cherry Hill Twp.	323,231,975	776,940,585	1,100,172,560	13,311,639					1,113,484,199
10 Chesilhurst Boro	4,715,200	10,397,200	15,112,400	191,666					15,304,066
11 Clementon Boro	14,479,470	43,481,760	57,961,230	795,378					58,756,608
12 Collingswood Boro	19,178,700	86,647,350	105,826,050	2,864,049					108,690,099
13 Gibbsboro	9,834,800	20,496,200	30,331,000	620,781					30,951,781
14 Gloucester City	32,847,500	93,483,700	126,331,200	4,184,122					130,515,322
15 Gloucester Twp.	121,146,275	329,902,470	451,048,745	6,196,750					457,245,495
16 Haddon Twp.	52,623,200	177,585,300	230,208,500	1,505,423					231,713,923
17 Haddonfield Boro	49,411,600	103,211,400	152,623,000	5,202,327					157,825,327
18 Haddon Heights Boro	22,455,950	77,281,255	99,737,205	1,018,708					100,755,913
19 Hi-Nella Boro	835,082	4,110,300	4,945,382	48,876					4,994,258
20 Laurel Springs Boro	3,929,150	13,055,190	16,984,340	4,031,415					21,015,755
21 Lawnside Boro	7,300,750	31,242,133	38,542,883	263,257					38,806,140
22 Lindenwold Boro	40,274,700	128,145,950	168,420,650	1,764,642					170,185,292
23 Magnolia Boro	14,180,680	39,277,050	53,457,730	370,218					53,827,948
24 Merchantville Boro	8,993,750	21,760,900	30,754,650	3,480,363					34,235,013
25 Mt. Ephraim Boro	9,490,465	31,598,530	41,088,995	442,627					41,531,622
26 Oaklyn Boro	9,942,030	36,219,700	46,161,730	254,442					46,416,172
27 Pennsauken Twp.	128,363,900	382,643,000	511,006,900	5,618,790					516,625,690
28 Pine Hill Boro	9,417,470	35,798,550	45,216,020	497,846					45,713,866
29 Pine Valley	658,000	1,059,700	1,717,700	51,983					1,769,683
30 Runnemede Boro	22,412,900	68,793,200	91,206,100	1,483,426					92,689,526
31 Somerdale Boro	6,692,280	32,215,860	38,908,140	313,590					39,221,730
32 Stratford Boro	28,679,700	69,624,300	98,304,000	1,169,682					99,473,682
33 Tavistock Boro	357,000	545,100	902,100	4,408					906,508
34 Voorhees Twp.	68,469,763	172,480,630	240,950,393	2,310,092					243,260,485
35 Waterford Twp.	41,463,700	70,961,750	112,425,450	1,303,991					113,729,441
36 Winslow Twp.	79,965,400	151,037,600	231,003,000	13,583,362					244,586,362
37 Woodlynne Boro	3,829,600	11,869,850	15,699,450	109,687					15,809,137
Totals	$1,302,911,473	$3,607,767,883	$4,910,679,356	$110,139,059			$1,647,226	$1,647,226	$5,019,171,189

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Audubon Boro	$4.133	83.55			$23,387,531	$121,223,595	$1,344,902.97		
2 Audubon Park	4.740	100.00			172,135	4,039,519	44,816.04		
3 Barrington Boro	5.030	72.86	$ 4,115		33,265,549	103,906,617	1,152,781.51		
4 Bellmawr Boro	3.174	104.63	29,882	$ 4,128,973		163,909,426	1,818,476.64		
5 Berlin Boro	2.874	103.90	5,479	1,348,330		89,397,237	991,808.65		
6 Berlin Twp.	2.813	94.43			3,717,649	58,631,306	650,479.13		
7 Brooklawn Boro	2.778	101.93			500,752	26,570,105	294,779.36		
8 Camden City	7.509	62.71	2,466,286		211,691,818	491,216,234	5,449,749.09		
9 Cherry Hill Twp.	3.751	89.50			165,070,042	1,278,554,241	14,184,791.41		
10 Chesilhurst Boro	2.645	117.99		2,137,804		13,166,262	146,071.77		
11 Clementon Boro	3.405	95.72			3,753,576	62,510,184	693,512.95		
12 Collingswood Boro	5.452	62.36			67,266,274	175,956,373	1,952,130.27		
13 Gibbsboro	3.442	94.84			3,506,871	34,458,652	382,298.05		
14 Gloucester City	2.828	105.43	12,826		5,766,613	136,294,761	1,512,108.52		
15 Gloucester Twp.	3.319	94.92			29,206,256	486,451,751	5,396,890.02		
16 Haddon Twp.	2.967	105.99	1,270	9,513,909		222,201,284	2,465,189.79		
17 Haddonfield Boro	5.397	60.83			101,590,215	259,415,542	2,878,059.64		
18 Haddon Heights Boro	3.747	88.26	6,580		14,648,587	115,411,080	1,280,416.62		
19 Hi-Nella Boro	5.702	52.85			4,562,857	9,557,115	106,030.45		
20 Laurel Springs Boro	4.827	64.95			9,522,803	30,538,558	338,806.96		
21 Lawnside Boro	3.203	101.41			737,506	39,543,646	438,713.01		
22 Lindenwold Boro	3.140	99.85	32		1,062,709	171,248,033	1,899,894.08		
23 Magnolia Boro	3.456	96.77			2,794,529	56,622,477	628,192.38		
24 Merchantville Boro	5.829	64.04	2,113		18,029,162	52,266,288	579,863.08		
25 Mt. Ephraim Boro	4.683	68.32	36		20,089,115	61,620,773	683,645.47		
26 Oaklyn Boro	3.683	90.10	6,214		5,875,389	52,297,775	580,212.41		
27 Pennsauken Twp.	3.463	93.84	130,321		68,119,931	584,875,942	6,488,847.30		
28 Pine Hill Boro	4.566	66.39			23,223,520	68,937,386	764,818.89		
29 Pine Valley	3.530	118.04		239,075		1,530,608	16,981.18		
30 Runnemede Boro	3.321	92.01			10,226,080	102,915,606	1,141,786.84		
31 Somerdale Boro	5.232	60.93			26,157,881	65,379,611	725,347.52		
32 Stratford Boro	3.063	101.11			709,078	100,182,760	1,111,467.56		
33 Tavistock Boro	2.408	102.06			87,358	993,866	11,026.35		
34 Voorhees Twp.	3.027	94.26			19,945,991	263,206,476	2,920,117.77		
35 Waterford Twp.	2.200	120.28	360	17,915,307		95,814,494	1,063,004.27		
36 Winslow Twp.	2.601	102.84	6,469		855,090	245,447,921	2,723,097.27		
37 Woodlynne Boro	5.646	76.13			5,138,830	20,947,967	232,405.12		
Totals			$2,671,983	$35,283,398	$880,681,697	$5,867,241,471	$65,093,520.34		

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	1 District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Audubon Boro	$ 2,603.71	....	$ 1,342,299.26	....	$ 39,409.26	$ 2,031,292.25	....	....	....
2 Audubon Park	....	....	44,816.04	$ 1,012.32	1,313.24	58,838.00	....	....	....
3 Barrington Boro	328.87	....	1,152,452.64	26,039.44	33,779.59	1,713,349.50	....	....	....
4 Bellmawr Boro	2,020.08	....	1,816,456.56	41,076.39	53,286.23	1,735,374.50 B	$ 760,984.01	....	....
5 Berlin Boro	3,657.04	....	988,151.61	22,403.32	29,062.65	838,017.96 E	515,096.88	....	....
6 Berlin Twp.	663.64	....	649,815.49	14,693.25	19,060.78	448,557.00 L	412,376.65	....	....
7 Brooklawn Boro	343.57	....	294,435.79	6,658.58	8,637.83	357.914.00	....	....	....
8 Camden City	144,168.80	....	5,305.580.29	....	159,692.21	6,111,943.94	....	....	....
9 Cherry Hill Twp.	109,859.35	....	14,074,932.06	....	....	25,685,142.42	....	....	....
10 Chesilhurst Boro	1,455.72	....	144,616.05	3,299.52	4,280.30	115,708.00 L	104,644.37	....	....
11 Clementon Boro	12,923.63	....	680,589.32	15,665.31	20,321.79	421,934.00 L	497,381.51	....	....
12 Collingswood Boro	....	....	1,952,130.27	....	57,202.64	2,854,597.25	....	....	....
13 Gibbsboro	116.72	....	382,181.33	8,635.48	11,202.33	293,534.25 E	253,691.57	....	....
14 Gloucester City	16,801.18	....	1,495,307.34	....	44,308.83	1,723,108.50	....	....	....
15 Gloucester Twp.	11,191.23	....	5,385,698.79	121,906.85	184,546.14	5,183,612.42 B	2,064,870.09	....	....
16 Haddon Twp.	6,499.02	....	2,458,690.77	55,684.58	72,236.65	3,732,696.06	....	....	....
17 Haddonfield Boro	8,289.11	....	2,869,770.53	....	84,334.84	4,587,336.50	....	....	....
18 Haddon Heights Boro	2,420.83	....	1,277,995.79	....	37,519.63	1,926,818.00	....	....	....
19 Hi-Nella Boro	6,458.99	....	99,571.46	2,395.05	3,106.99	142,230.65	....	....	....
20 Laurel Springs Boro	....	....	338,806.96	7,653.09	9,927.96	486,894.00	....	....	....
21 Lawnside Boro	260.22	....	438,452.79	9,909.80	12,855.47	669,460.00	....	....	....
22 Lindenwold Boro	5.543.33	....	1,894,350.75	42,915.48	55,671.98	1,057,667.00 L	1,190,314.77	....	....
23 Magnolia Boro	6,339.02	....	621,853.36	14,189.83	18,407.72	518,855.50 S	348,178.91	....	....
24 Merchantville Boro	....	....	579,863.08	13,098.15	16,991.55	940,035.50	....	....	....
25 Mt. Ephraim Boro	337.18	....	683,308.29	15,442.43	20,032.65	811,468.00	....	....	....
26 Oaklyn Boro	4,975.31	....	575,237.10	13,106.04	17,001.78	817,257.00	....	....	....
27 Pennsauken Twp.	51,652.18	....	6,437,195.12	....	190,140.56	9,841,660.88	....	....	....
28 Pine Hill Boro	3,557.27	....	761,261.62	17,276.00	22,411.24	488,125.09 L	517,158.53	....	....
29 Pine Valley	....	....	16,981.18	383.58	497.61	....	....	....	....
30 Runnemede Boro	3,871.23	....	1,137,915.61	....	33,457.41	1,007,451.76 B	523,693.40	....	....
31 Somerdale Boro	732.43	....	724,615.09	16,384.41	21,254.63	587,848.00 S	423,835.96	....	....
32 Stratford Boro	5,717.98	....	1,105,749.58	....	32,568.98	1,066,554.50 S	667,847.13	....	....
33 Tavistock Boro	....	....	11,026.35	249.07	323.12	4,978.00	....	....	....
34 Voorhees Twp.	30,990.82	....	2,889,126.95	65,960.65	85,567.25	2,556,647.52 E	1,311,639.64	....	....
35 Waterford Twp.	5.307.36	....	1,057,696.91	....	31,148.87	715,085.00 L	607,727.17	....	....
36 Winslow Twp.	9,734.52	....	2,713,362.75	61,510.28	79,794.03	2,014,701.00 L	1,493,216.45	....	....
37 Woodlynne Boro	....	....	232,405.12	5,249.65	6,810.11	346,478.50	....	....	....
Totals	$458,820.34	....	$64,634,700.00	$602,798.55	$1,518,164.85	$83,893,172.45	$11,692,657.04	....	....

B—Black Horse Regional	$3,349,547.50
E—Eastern Regional	2,080,428.09
S—Sterling Regional	1,439,862.00
L—Lower Regional Less Calendar Yr. Cert.	4,822,819.45
	11,692,657.04

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Audubon Boro	$ 631,042.61	$ 4,044,043.38	$ 11,047,200	$ 181,000.00	$ 718,203.50	$ 70,000.00	$ 969,203.50	$ 89,920.00	$ 45,450.00
2 Audubon Park	77,354.00	183,333.60	993,700	17,000.68	43,043.42		60,044.10		
3 Barrington Boro	626,650.00	3,552,271.17	22,414,100	122,941.86	683,365.18	40,000.00	846,307.04	38,560.00	37,000.00
4 Bellmawr Boro	925,555.69	5,332,733.38	21,904,900	325,000.00	928,900.00	70,000.00	1,323,900.00	59,200.00	62,650.00
5 Berlin Boro	214,667.13	2,607,399.55	17,625,270	100,000.00	503,985.37	80,000.00	683,985.37	24,960.00	21,650.00
6 Berlin Twp.	none	1,544,503.17	3,462,100	153,000.00	671,373.52	110,000.00	934,373.52	27,680.00	16,700.00
7 Brooklawn Boro	56,570.00	724,216.20	5,929,400	71,657.00	262,700.00	8,300.00	342,657.00	21,360.00	10,200.00
8 Camden City	9,226,035.73	20,803,252.17	128,283,818		29,074,674.24	1,657,000.00	30,731,674.24	595,200.00	120,550.00
9 Cherry Hill Twp.	2,000,000.00	41,760,074.48	272,431,470	3,771,000.00	7,383,816.00	1,500,000.00	12,654,816.00	137,280.00	277,500.00
10 Chesilhurst Boro	32,209.51	404,757.75	2,022,100	60,000.00	136,525.37	70,000.00	266,525.37	7,040.00	2,900.00
11 Clementon Boro	365,000.00	2,000,891.93	5,407,550	194,000.00	288,951.80	70,000.00	552,951.80	35,680.00	17,450.00
12 Collingswood Boro	1,062,042.00	5,925,972.16	15,091,400	375,000.00	850,238.00	190,000.00	1,415,238.00	93,760.00	54,750.00
13 Gibbsboro	116,500.00	1,065,744.96	1,953,500	80,000.00	200,000.00	30,000.00	310,000.00	8,960.00	11,800.00
14 Gloucester City	427,804.00	3,690,528.67	19,527,000	500,000.00	1,865,003.60	320,798.03	2,685,801.63	128,160.00	45,050.00
15 Gloucester Twp.	2,253,675.11	15,194,309.40	106,830,775	429,000.00	2,867,791.66	711,869.79	4,008,661.45	115,250.00	136,850.00
16 Haddon Twp.	557,000.00	6,876,308.06	29,174,800	525,000.00	940,000.00	170,000.00	1,635,000.00	118,720.00	74,000.00
17 Haddonfield Boro	976,850.00	8,518,291.87	58,069,900	625,000.00	959,650.00	125,000.00	1,709,650.00	55,520.00	53,400.00
18 Haddon Heights Boro	534,000.00	3,776,333.42	21,750,830	200,000.00	656,300.00	25,000.00	881,300.00	57,920.00	41,950.00
19 Hi-Nella Boro	37,460.00	284,764.15	2,793,990	100,000.00	140,500.00	3,000.00	243,500.00	1,920.00	2,850.00
20 Laurel Springs Boro	171,325.00	1,014,607.01	1,876,550	65,000.00	178,675.00	12,500.00	256,175.00	13,920.00	9,850.00
21 Lawnside Boro	112,223.00	1,242,901.06	3,528,200	315,000.00	368,866.00	75,000.00	758,866.00	18,720.00	8,250.00
22 Lindenwold Boro	1,105,000.00	5,345,919.98	13,744,380	145,000.00	832,000.00	200,000.00	1,177,000.00	45,600.00	43,000.00
23 Magnolia Boro	339,100.00	1,860,585.32	6,344,334	90,000.00	358,800.00	40,000.00	488,800.00	26,800.00	21,450.00
24 Merchantville Boro	445,410.00	1,995,398.28	6,065,300	146,000.00	495,948.00	22,000.00	663,948.00	20,800.00	14,050.00
25 Mt. Ephraim Boro	415,000.00	1,945,251.37	3,099,400	150,000.00	328,000.00	12,000.00	490,000.00	57,120.00	27,200.00
26 Oaklyn Boro	286,884.00	1,709,485.92	4,801,400	75,000.00	405,809.00	21,127.00	501,936.00	42,000.00	19,100.00
27 Pennsauken Twp.	1,419,000.00	17,887,996.56	54,393,100	61,900.00	5,943,600.00	931,500.00	6,937,000.00	246,720.00	157,250.00
28 Pine Hill Boro	281,172.00	2,087,404.48	9,993,585	176,000.00	650,847.00	66,000.00	892,847.00	33,920.00	23,900.00
29 Pine Valley	44,596.00	62,458.37		1,800.00	3,458.00		5,258.00		
30 Runnemede Boro	375,400.00	3,077,918.18	11,134,400	200,000.00	692,672.00	80,000.00	972,672.00	57,520.00	47,150.00
31 Somerdale Boro	278,000.00	2,051,938.09	5,197,459	130,000.00	452,000.00	55,000.00	637,000.00	23,520.00	27,300.00
32 Stratford Boro	174,000.00	3,046,720.19	19,659,200	264,000.00	514,075.00	65,000.00	843,075.00	24,480.00	43,300.00
33 Tavistock Boro	5,257.00	21,833.54	312,500	1,287.46	3,015.54		4,303.00		
34 Voorhees Twp.	454,900.00	7,363,842.01	32,344,750	500,000.00	1,067,775.00	200,000.00	1,767,775.00	20,320.00	30,250.00
35 Waterford Twp.	91,000.00	2,502,657.95	19,666,700	428,000.00	864,500.00	100,000.00	1,392,500.00	36,000.00	26,050.00
36 Winslow Twp.		6,362,584.51	132,240,300	1,118,080.00	3,240,210.00	500,000.00	4,858,290.00	72,160.00	53,700.00
37 Woodlynne Boro	301,600.00	892,543.38	1,717,550	47,000.00	149,600.00	18,000.00	214,600.00	29,120.00	10,800.00
Totals	$26,420,282.78	$188,761,775.67	$1,072,832,911	$11,743,667.00	$65,724,872.20	$7,649,094.82	$85,117,634.02	$2,385,810.00	$1,595,300.00

Net County Taxes Apportioned (12 A III) $64,634,700.00
‡Adjustments (Net Total 12 A IIb)± 458,820.34

Total County Taxes Apportioned
(Including Adjustments—Total 12 A I) 65,093,520.34

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1979

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Avalon Boro.	$ 128,811,100	$ 122,597,350	$ 251,408,450	$ 2,534,847	....	....	....	....	$ 253,943,297
2 Cape May City	40,770,650	69,042,300	109,812,950	1,220,998	....	....	....	....	111,033,948
3 Cape May Point Boro.	10,402,200	8,811,000	19,213,200	58,982	....	....	....	....	19,272,182
4 Dennis Twsp.	20,450,580	24,399,740	44,850,320	872,308	....	$1,000	....	$1,000	45,721,628
5 Lower Twsp.	88,143,059	177,013,740	265,156,799	5,602,883	....	....	....	....	270,759,682
6 Middle Twsp.(R)	64,836,980	125,381,400	190,218,380	3,915,416	....	....	....	....	194,133,796
7 North Wildwood City	63,575,970	107,697,400	171,273,370	676,623	....	....	....	....	171,949,993
8 Ocean City(R)	314,005,776	349,074,909	663,080,685	5,505,978	....	....	....	....	668,586,663
9 Sea Isle City(R)	94,771,450	105,242,800	200,014,250	1,236,123	....	....	....	....	201,250,373
10 Stone Harbor Boro.	91,265,060	84,950,920	176,215,980	460,300	....	....	....	....	176,676,280
11 Upper Twsp.	48,722,550	81,407,150	130,129,700	2,483,365	....	....	....	....	132,613,065
12 West Cape May Boro.	5,176,440	7,687,000	12,863,440	229,394	....	....	....	....	13,092,834
13 West Wildwood Boro.	4,399,800	6,889,535	11,289,335	57,192	....	....	....	....	11,346,527
14 Wildwood City	74,257,700	104,858,740	179,116,440	5,142,256	....	....	....	....	184,258,696
15 Wildwood Crest Boro.	70,752,500	122,513,500	193,266,000	863,088	....	....	....	....	194,129,088
16 Woodbine Boro.	2,720,900	10,276,450	12,997,350	828,375	....	....	....	....	13,825,725
Totals	$1,123,062,715	$1,507,843,934	$2,630,906,649	$31,688,128	....	$1,000	....	$1,000	$2,662,593,777

(R) = Revalued District

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1979 (Continued)

	TAXING DISTRICT	7	8	9	10		11	12		
					Equalization			Apportionment of Taxes		
								Section A County Taxes		
		General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
									Deduct Overpayment	Add Underpayment
1	Avalon Boro.	$1.505	86.96	....	....	$ 39,956,406	$ 293,899,703	$ 1,395,399.87	....	....
2	Cape May City	3.029	92.99	$11,473	....	12,260,600	123,306,021	585,441.92	....	....
3	Cape May Point Boro.	1.614	95.44	....	....	934,920	20,207,102	95,940.85	....	....
4	Dennis Twsp.	2.253	78.70	37	....	13,047,152	58,768,817	279,027.16	....	....
5	Lower Twsp.	2.426	94.69	211	....	21,132,369	291,892,262	1,385,868.78	....	....
6	Middle Twsp.(R)	2.181	108.02	9,448	$10,104,262	....	184,038,982	873,794.59	....	....
7	North Wildwood City	2.533	82.28	....	....	41,504,992	213,454,985	1,013,458.18	....	....
8	Ocean City(R)	1.979	92.02	....	....	69,564,027	738,150,690	3,504,649.25	....	....
9	Sea Isle City(R)	1.209	119.82	....	31,748,707	....	169,501,666	804,773.19	....	....
10	Stone Harbor Boro.	1.305	94.77	....	....	11,325,197	188,001,477	892,608.03	....	....
11	Upper Twsp.	.696	87.49	2,381	....	20,157,789	152,773,235	725,348.65	....	....
12	West Cape May Boro.	3.001	78.05	5,274	....	3,803,179	16,901,287	80,245.24	....	....
13	West Wildwood Boro.	3.445	74.01	....	....	4,068,632	15,415,159	73,189.29	....	....
14	Wildwood City	3.085	88.55	....	....	33,091,912	217,350,608	1,031,954.12	....	....
15	Wildwood Crest Boro.	2.169	82.76	....	....	47,034,441	241,163,529	1,145,014.96	....	....
16	Woodbine Boro.	2.796	114.81	93	925,131	....	12,900,687	61,250.88	....	....
	Totals	....	....	$28,917	$42,778,100	$317,881,616	$2,937,726,210	$13,947,964.96	....	....

(R) = Revalued District

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1979 (Continued)

	TAXING DISTRICT	12 Apportionment of Taxes								
		Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
		II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
		(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
		Deduct Overpayment	Add Underpayment							
1	Avalon Boro.	$ 175.65	....	$ 1,395,224.22	$ 73,466.10	....	$723,248.50	....	....	....
2	Cape May City	195.07	....	585,246.85	30,816.71	....	485,268.00	$ 856,844.64	....	....
3	Cape May Point Boro.	444.21	....	95,496.64	5,029.29	....	42,637.50	....	....	....
4	Dennis Twsp.	2,918.78	....	276,108.38	14,563.48	....	739,497.30	....	....	....
5	Lower Twsp.	....	$1,166.58	1,387,035.36	73,026.26	....	2,014,271.23	2,129,602.13	....	....
6	Middle Twsp.(R)	838.40	....	872,956.19	45,966.69	....	3,256,508.00	....	....	....
7	North Wildwood City	6,046.18	....	1,007,412.00	53,041.74	....	1,166,781.00	....	....	....
8	Ocean City(R)	....	798.66	3,505,447.91	....	....	3,953,396.46	....	153,200.00	....
9	Sea Isle City(R)	561.73	....	804,211.46	42,347.61	....	569,542.00	....	61,995.00	....
10	Stone Harbor Boro.	....	589.99	893,198.02	47,029.59	....	364,318.00	....	....	....
11	Upper Twsp.	....	568.13	725,916.78	38,220.34	....	158,891.75	....	....	....
12	West Cape May Boro.	523.21	....	79,722.03	4,199.07	....	103,146.50	133,393.73	....	....
13	West Wildwood Boro.	19.25	....	73,170.04	3,852.83	....	105,580.50	....	....	....
14	Wildwood City	4,573.15	....	1,027,380.97	54,105.79	....	1,151,901.50	....	112,653.75	....
15	Wildwood Crest Boro.	....	318.53	1,145,333.49	60,307.42	....	1,370,927.09	....	....	....
16	Woodbine Boro.	....	62.87	61,313.75	3,228.34	....	222,259.75	....	....	....
	Totals	$16,295.63	$3,504.76	$13,935,174.09	$549,201.26	....	$16,428,175.08	$3,119,840.50	$327,848.75	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + CIs, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b +c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Avalon Boro.	$ 1,630,260.00	$ 3,822,198.82	$ 32,249,550	$ 680,000.00	$ 555,261.00	$ 65,000.00	$ 1,300,261.00	$ 15,200	$ 8,550
2 Cape May City	1,404,579.44	3,362,755.64	39,315,900	170,000.00	1,061,805.83	277,109.56	1,508,915.39	33,920	14,600
3 Cape May Point Boro.	167,952.27	311,115.70	975,600	....	39,571.07	15,000.00	54,571.07	6,880	1,550
4 Dennis Twsp.	....	1,030,169.16	9,744,350	389,984.91	319,895.00	125,000.00	834,879.91	29,440	10,900
5 Lower Twsp.	964,653.85	6,568,588.83	25,165,050	645,000.00	1,146,404.22	470,000.00	2,261,404.22	252,800	64,600
6 Middle Twsp.(R)	57,412.21	4,232,843.09	35,287,895	654,000.00	2,028,622.21	270,000.00	2,952,622.21	103,520	34,450
7 North Wildwood City	2,127,793.34	4,355,028.08	9,562,700	700,000.00	791,424.34	370,000.00	1,861,424.34	65,600	17,650
8 Ocean City(R)	5,618,286.30	13,230,330.67	38,764,005	800,000.00	3,284,783.32	340,000.00	4,424,783.32	102,560	50,300
9 Sea Isle City(R)	955,358.22	2,433,454.29	22,136,650	350,000.00	732,703.78	70,000.00	1,152,703.78	27,680	10,250
10 Stone Harbor Boro.	1,001,068.24	2,305,613.85	35,631,300	850,000.00	445,378.11	29,500.00	1,324,878.11	12,800	6,100
11 Upper Twsp.	....	923,028.87	6,836,200	1,845,000.00	1,947,068.09	23,451.91	3,815,520.00	39,040	25,800
12 West Cape May Boro.	72,409.97	392,871.30	487,000	32,000.00	70,055.38	35,000.00	137,055.38	13,120	2,800
13 West Wildwood Boro.	208,321.00	390,924.37	161,650	....	74,179.00	27,500.00	101,679.00	7,200	1,250
14 Wildwood City	3,337,880.89	5,683,922.90	25,572,800	363,000.00	2,237,013.63	485,000.00	3,085,013.63	38,560	10,550
15 Wildwood Crest Boro.	1,635,030.36	4,211,598.36	14,564,300	278,000.00	879,415.43	220,133.32	1,377,548.75	35,040	19,450
16 Woodbine Boro.	99,772.61	386,574.45	9,731,375	52,700.00	187,454.79	60,300.00	300,454.79	9,760	4,500
Totals	$19,280,778.70	$53,641,018.38	$306,186,325	$7,809,684.91	$15,801,035.20	$2,882,994.79	$26,493,714.90	$793,120	$283,300

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 9,129,454.15

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .4747877768

Net County Taxes Apportioned (12 A III) $13,935,174.09

†Adjustments (Net Total 12 A IIb)± .... +12,790.87

Total County Taxes Apportioned (Including Adjustments— Total 12 A I) $13,947,964.96

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1979

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Bridgeton City	$ 14,022,950	$ 86,832,000	$ 100,854,950	$ 4,024,842	....	....	....	....	$ 104,879,792
2 Commercial Twp.	9,188,190	13,320,550	22,508,740	1,289,840	....	....	....	....	23,798,580
3 Deerfield Twp.	5,823,500	19,009,100	24,832,600	964,977	....	....	....	....	25,797,577
4 Downe Twp.	7,862,400	10,976,600	18,839,000	663,034	....	....	....	....	19,502,034
5 Fairfield Twp.	6,327,200	23,042,400	29,369,600	636,511	....	....	....	....	30,006,111
6 Greenwich Twp.	3,193,900	7,566,400	10,760,300	288,374	....	....	....	....	11,048,674
7 Hopewell Twp.	11,707,300	37,309,500	49,016,800	1,125,853	....	....	....	....	50,142,653
8 Lawrence Twp.	8,884,840	11,971,950	20,856,790	835,509	....	....	....	....	21,692,299
9 Maurice River Twp.	9,068,563	14,376,158	23,444,721	741,257	....	....	....	....	24,185,978
10 Millville City	45,926,875	188,910,750	234,837,625	5,378,217	....	....	....	....	240,215,842
11 Shiloh Bor.	589,490	3,729,210	4,318,700	182,258	....	....	....	....	4,500,958
12 Stow Creek Twp.	4,856,900	12,603,100	17,460,000	559,695	....	....	....	....	18,019,695
13 Upper Deerfield Twp.	15,320,500	59,532,100	74,852,600	1,216,397	....	....	....	....	76,068,997
14 Vineland City	134,051,000	438,295,700	572,346,700	14,834,706	....	$2,300	$1,422,700	$1,425,000	585,756,406
Totals	$276,823,608	$927,475,518	$1,204,299,126	$32,741,470	....	$2,300	$1,422,700	$1,425,000	$1,235,615,596

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
							I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1 Bridgeton City	$4.70	80.34	$ 38,656	....	$ 38,909,512	$ 143,827,960	$ 1,400,879.56	....	....
2 Commercial Twp.	3.36	77.77	117	....	7,793,751	31,592,448	307,709.40	....	....
3 Deerfield Twp.	2.97	95.34	....	....	2,079,488	27,877,065	271,521.69	....	....
4 Downe Twp.	3.11	92.50	164	....	2,723,933	22,226,131	216,481.78	....	....
5 Fairfield Twp.	3.63	77.68	1,312	....	9,126,796	39,134,219	381,166.00	....	....
6 Greenwich Twp.	3.59	82.90	....	....	2,836,296	13,884,970	135,239.15	....	....
7 Hopewell Twp.	2.66	104.45	....	$ 920,035	....	49,222,618	479,426.67	....	....
8 Lawrence Twp.	3.62	86.26	3,164	....	4,208,789	25,904,252	252,306.56	....	....
9 Maurice River Twp.	4.07	71.46	8,680	....	11,487,441	35,682,099	347,542.46	....	....
10 Millville City	3.14	96.48	83,015	....	23,288,373	263,587,230	2,567,330.88	....	....
11 Shiloh Bor.	2.53	122.32	....	654,275	....	3,846,683	37,466.56	....	....
12 Stow Creek Twp.	2.08	124.40	....	2,665,828	....	15,353,867	149,546.16	....	....
13 Upper Deerfield Twp.	3.21	78.47	3,152	....	24,194,426	100,266,575	976,593.12	....	....
14 Vineland City	3.13	98.64	84,255	....	36,411,612	622,252,273	6,060,716.52	....	....
Totals	....	....	$222,515	$4,240,138	$163,060,417	$1,394,658,390	$13,583,926.51	....	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Bridgeton City	$ 3,505.84	....	$ 1,397,373.72	....	$ 75,128.85	$ 1,908,656.19	....	....	....
2 Commercial Twp.	2,508.42	....	305,200.98	....	16,502.38	477,611.00	....	....	....
3 Deerfield Twp.	304.72	....	271,216.97	....	14,561.64	290,680.00	$ 187,486.97	....	....
4 Downe Twp.	4,064.08	....	212,417.70	....	11,609,87	382,257.75	....	....	....
5 Fairfield Twp.	....	....	381,166.00	....	20,441.84	359,299.00	312,233.80	....	....
6 Greenwich Twp.	40.32	....	135,198.83	....	7,252.85	172,139.00	81,671.52	....	....
7 Hopewell Twp.	2,721.81	....	476,704.86	....	25,711.54	474,378.50	352,055.05	....	....
8 Lawrence Twp.	1,417,42	....	250,889.14	....	13,531.14	390,810.50	....	....	....
9 Maurice River Twp.	3,938.89	....	343,603.57	....	18,638.62	601,546.00	....	....	....
10 Millville City	31,476.78	....	2,535,854.10	....	137,685.36	3,007,130.83	....	$235,982.00	....
11 Shiloh Bor.	35.20	....	37,431.36	....	2,009.32	46,065.00	28,257.26	....	....
12 Stow Creek Twp.	....	....	149,546.16	....	8,020.13	113,537.00	103,142.99	....	....
13 Upper Deerfield Twp.	1,432.46	....	975,160.66	....	52,374.46	767,063.25	640,730.30	....	....
14 Vineland City	40,685.59	....	6,020,030.93	....	....	8,595,373.00	....	610,255.65	....
Totals	$92,131.53		$13,491,794.98		$403,468.00	$17,586,547.02	$1,705,577.89	$846,237.65	

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Bridgeton City	$1,542,000.00	$ 4,923,158.76	$ 41,037,450	$ 550,000.00	$ 2,505,100.00	$ 249,900.00	$ 3,305,000.00	$103,840.00	$ 45,000.00
2 Commercial Twp.	....	799,314.36	4,997,800	296,562.72	400,809.67	76,000.00	773,372.39	52,640.00	12,800.00
3 Deerfield Twp.	....	763,945.58	4,742,300	185,000.00	190,000.00	50,000.00	425,000.00	19,040.00	6,050.00
4 Downe Twp.	....	606,285.32	4,645,800	140,000.00	222,401.01	57,143.78	419,544.79	17,600.00	5,350.00
5 Fairfield Twp.	15,003.05	1,088,143.69	2,055,600	28,235.22	454,001.97	275,000.00	757,237.19	28,160.00	12,350.00
6 Greenwich Twp.	....	396,262.20	1,224,600	70,034.12	69,671.99	40,000.00	179,706.11	6,720.00	2,650.00
7 Hopewell Twp.	....	1,328,849.95	16,703,200	205,000.00	197,220.45	100,000.00	502,220.45	20,320.00	13,050.00
8 Lawrence Twp.	128,000.00	783,230.78	3,197,125	90,000.00	185,000.00	95,000.00	370,000.00	16,200.00	4,950.00
9 Maurice River Twp.	19,348.78	983,136.97	20,361,455	181,000.00	390,290.20	110,000.00	681,290.20	31,360.00	10,400.00
10 Millville City	1,602,818.00	7,519,470.29	42,962,750	625,000.00	2,996,700.00	250,000.00	3,871,700.00	152,960.00	79,850.00
11 Shiloh Bor.	....	113,762.94	294,700	14,340.86	24,521.90	12,000.00	50,862.76	4,320.00	1,500.00
12 Stow Creek Twp.	....	374,246.28	1,139,200	30,000.00	81,044.83	15,000.00	126,044.83	10,240.00	3,100.00
13 Upper Deerfield Twp.	....	2,435,328.67	10,528,100	393,234.26	1,122,879.32	190,000.00	1,706,113.58	34,240.00	20,100.00
14 Vineland City	3,087,294.67	18,312,954.25	158,800.400	1,300,000.00	7,702,202.28	650,000.00	9,652,202.28	269,280.00	124,950.00
Totals	$6,394,464.50	$40,428,090.04	$312,690,480	$4,108,407.18	$16,541,843.62	$2,170,043.78	$22,820,294.58	$766,920.00	$342,100.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $15,234,395.27

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .973996686

Net County Taxes Apportioned (12 A III) $13,491,794.98
**Adjustments (Net Total 12 A IIb)± .... $ 92,131.53

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $13,583,926.51

Total amount to be raised by Taxation for County Board of Health purposes .... $ 403,468.00
Rate per $100 to be applied to Col. 11 for apportionment of Local Health Service Taxes .... $ .0522352155

**Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1979

TAXING DISTRICT	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Belleville Town	$ 145,354,100	$ 291,015,600	$ 436,369,700	$ 6,308,800	....	....	....	....	$ 442,678,500
2 Bloomfield Town	150,518,200	287,474,400	437,992,600	5,487,400	....	....	....	....	443,480,000
3 Caldwell Boro.	37,661,400	68,528,200	106,189,600	3,621,800	....	....	....	....	109,811,400
4 Cedar Grove Twsp.	85,487,200	144,083,700	229,570,900	1,389,200	....	....	....	....	230,960,100
5 East Orange City	104,316,600	284,053,000	388,369,600	19,402,300	....	....	....	....	407,771,900
6 Essex Fells Boro.	24,658,100	41,554,500	66,212,600	252,200	....	....	....	....	66,464,800
7 Fairfield Boro.	112,396,600	206,765,600	319,162,200	7,304,600	....	....	....	....	326,466,800
8 Glen Ridge Boro.	29,399,900	50,643,600	80,043,500	671,700	....	....	....	....	80,715,200
9 Irvington Town	83,879,700	226,664,200	310,543,900	14,914,600	....	....	....	....	325,458,500
10 Livingston Twsp.	281,869,200	440,039,200	721,908,400	10,265,900	....	....	....	....	732,174,300
11 Maplewood Twsp.	64,088,100	145,762,300	209,850,400	1,745,700	....	....	....	....	211,596,100
12 Millburn Twsp.	267,215,600	431,121,900	698,337,500	8,152,200	....	....	....	....	706,489,700
13 Montclair Town	3,039,000	454,689,400	457,728,400	8,396,200	....	....	....	....	466,124,600
14 Newark City	259,333,000	726,333,200	985,666,200	100,413,700	185,100	....	344,900	530,000	1,085,549,900
15 North Caldwell Boro.	30,037,500	59,133,800	89,171,300	380,100	....	....	....	....	89,551,400
16 Nutley Town	139,289,200	340,867,600	480,156,800	8,989,200	....	....	....	....	489,146,000
17 Orange City	28,670,500	98,642,200	127,312,700	2,165,300	....	....	....	....	129,478,000
18 Roseland Boro.	46,200,300	88,700,900	134,901,200	856,600	....	....	....	....	135,757,800
19 South Orange Vil.	83,249,200	160,406,900	243,656,100	6,828,100	....	....	....	....	250,484,200
20 Verona Boro.	47,352,600	115,702,500	163,055,100	1,165,400	....	2,000	....	2,000	164,218,500
21 West Caldwell Boro.	93,667,500	182,177,500	275,845,000	1,668,600	....	....	....	....	277,513,600
22 West Orange Town	151,384,900	288,895,300	440,280,200	6,567,200	....	....	....	....	446,847,400
Totals	$2,269,068,400	$5,133,255,500	$7,402,323,900	$216,946,800	$185,100	$2,000	$344,900	$532,000	$7,618,738,700

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1 Belleville, Town	$4.11	100.61	$ 59,684	....	$ 19,243,197	$ 461,981,381	$ 6,295,391.93	....	$ 3,241.21
2 Bloomfield, Town	6.31	66.27	259,188	....	247,688,628	691,427,816	9,422,044.42	....	4,888.53
3 Caldwell, Boro.	4.61	90.75	....	....	13,675,220	123,486,620	1,682,744.59	....	856.54
4 Cedar Grove, Twsp.	3.12	95.97	1,343	....	15,185,302	246,146,745	3,354,226.60	....	773.66
5 East Orange, City	8.12	89.23	431,977	....	65,245,827	473,449,704	6,451,670.06	....	4,246.02
6 Essex Fells, Boro.	4.03	78.11	6,729	....	18,737,201	85,208,730	1,161,134.13	....	541.14
7 Fairfield, Boro.	3.02	97.62	....	....	24,534,218	351,001,018	4,783,069.33	....	1,874.34
8 Glen Ridge, Boro.	8.28	63.16	30,197	....	47,469,748	128,215,145	1,747,179.90	....	881.60
9 Irvington, Town	6.84	71.39	116,944	....	138,842,550	464,417,994	6,328,595.50	....	3,773.28
10 Livingston, Twsp.	3.42	94.78	....	....	52,524,457	784,698,757	10,693,041.81	....	5,010.57
11 Maplewood, Twsp.	8.25	55.18	27,325	....	176,828,720	388,452,145	5,293,413.54	....	2,692.08
12 Millburn, Twsp.	3.12	95.60	31,589	....	45,776,374	752,297,663	10,251,514.09	....	4,540.05
13 Montclair, Town	6.26	79.89	113,663	....	123,189,643	589,427,906	8,032,097.90	....	4,238.08
					* 35,214,125				
14 Newark, City	9.31	65.08	19,757,841	....	860,053,698	2,000,575,564	27,261,720.46	54,905.77	....
15 North Caldwell, Boro.	5.53	67.17	....	....	44,265,073	133,816,473	1,823,508.86	....	816.12
16 Nutley, Town	3.99	96.59	11,585	....	32,624,161	521,781,746	7,110,287.83	....	3,624.22
17 Orange, City	9.71	68.92	227,270	....	68,979,542	198,684,812	2,707,465.73	....	1,673.08
18 Roseland, Boro.	3.84	90.04	1,825	....	19,416,583	155,176,208	2,114,576.66	....	858.73
19 South Orange, Vil.	5.57	89.23	123,542	....	32,487,487	283,095,229	3,857,721.31	....	2,062.02
20 Verona, Boro.	6.31	63.34	....	....	98,629,679	262,848,179	3,581,816.00	....	1,820.17
21 West Caldwell, Boro.	3.84	96.70	....	....	15,768,493	293,282,093	3,996,537.08	....	1,851.37
22 West Orange, Town	6.80	66.64	....	....	234,774,117	681,621,517	9,288,414.58	....	4,642.96
Totals	....	....	$21,200,702	....	$2,431,154,043	$10,071,093,445	$137,238,172.31	$54,905.77	$54,905.77
						* − 123,073,372	− 1,677,113.30		
						$9,948,020,073	$135,561,059.01		

* CEDAR GROVE
½ REBATE
PURSUANT TO SEC. 54:4-5
OF REVISED STATUTES

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Belleville Town	$ 181,065.58	....	$ 6,117,567.56	....	....	$ 7,352,447.00	....	....	....
2 Bloomfield Town	159,014.48	....	9,267,918.47	....	....	11,326,788.00	....	331,035.00	....
3 Caldwell Boro.	4,495.80	....	1,679,105.33	....	....	....	C 2,283,927.00	....	....
4 Cedar Grove Twsp.	62.18	....	1,677,824.78	....	....	4,332,738.50	....	....	....
5 East Orange City	708,573.20	....	5,747,342.88	....	....	7,891,223.00	....	504,772.00	....
6 Essex Fells Boro.	192.39	....	1,161,482.88	....	....	514,915.52	R 681,427.81	....	....
7 Fairfield Boro.	2,643.82	....	4,782,299.85	....	....	1,536,652.75	R 2,697,463.53	....	....
8 Glen Ridge Boro.	259.84	....	1,747,801.66	....	....	3,244,093.00	....	....	....
9 Irvington Town	117,739.41	....	6,214,629.37	....	....	6,793,753.00	....	32,102.50	....
10 Livingston Twsp.	20,787.57	....	10,677,264.81	....	....	12,801,017.00	....	....	....
11 Maplewood Twsp.	16,750.25	....	5,279,355.37	....	....	....	J 8,059,224.75	....	....
12 Millburn Twsp.	25,832.18	....	10,230,221.96	....	....	8,927,941.35	....	....	....
13 Montclair Town	85,456.59	....	7,950,879.39	....	....	12,854,995.00	....	549,259.93	....
14 Newark City	852,440.58	....	26,354,374.11	....	....	34,757,928.50	....	752,858.29	....
15 North Caldwell Boro.	5,602.80	....	1,818,722.18	....	....	1,171,828.50	R 1,179,743.22	....	....
16 Nutley Town	29,658.55	....	7,084,253.50	....	....	8,400,169.00	....	....	....
17 Orange City	117,584.03	....	2,591,554.78	....	....	3,562,802.50	....	194,017.25	....
18 Roseland Boro.	2,435.29	....	2,113,000.10	....	....	1,058,809.00	R 1,181,255.44	....	....
19 South Orange Vil.	20,744.50	....	3,839,038.83	....	....	....	J 5,859,271.25	....	....
20 Verona Boro.	1,629.81	....	3,582,006.36	....	....	5,163,544.50	....	....	....
21 West Caldwell Boro.	5,186.82	....	3,993,201.63	....	....	....	C 5,389,055.51	....	....
22 West Orange Town	126,984.46	....	9,166,073.08	....	....	13,690,690.04	....	....	....
Totals	$2,485,140.13	....	$133,075,918.88	....	....	$145,382,336.16	$27,331,368.51	$2,364,044.97	....

R—REGIONAL
J—JOINT
C—CONSOLIDATED

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + CIa, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Belleville Town	$ 4,689,360.15	$ 18,159,374.71	$ 65,806,800	$ 1,304,000.00	$ 3,378,182.82	$ 445,000.00	$ 5,127,182.82	$ 176,960	$ 100,600
2 Bloomfield Town	7,042,983.72	27,968,725.19	71,161,400	1,456,000.00	5,411,194.10	400,000.00	7,267,194.10	234,560	151,800
3 Caldwell Boro.	1,097,687.77	5,060,720.10	49,289,100	310,000.00	799,607.75	50,000.00	1,159,607.75	19,360	22,050
4 Cedar Grove Twsp.	1,192,178.79	7,202,742.07	69,674,200	450,000.00	1,435,625.20	75,000.00	1,960,625.20	29,840	54,750
5 East Orange City	18,955,263.74	33,098,601.62	156,809,700	....	16,015,228.95	2,175,000.00	18,190,228.95	132,320	69,300
6 Essex Fells, Boro.	316,089.00	2,673,915.21	10,596,300	275,500.00	300,945.75	39,817.92	616,263.67	1,280	8,600
7 Fairfield, Boro.	822,734.76	9,839,150.89	21,115,600	300,000.00	1,564,800.00	310,000.00	2,174,800.00	20,640	32,300
8 Glen Ridge, Boro.	1,688,179.71	6,680,074.37	32,207,500	235,000.00	560,794.03	49,000.00	844,794.03	16,480	31,150
9 Irvington, Town	9,201,072.63	22,241,557.50	48,001,200	950,000.00	7,645,152.35	750,000.00	9,345,152.35	204,640	78,250
10 Livingston, Twsp.	1,522,145.71	25,000,427.52	120,256,300	985,000.00	3,233,760.71	406,298.06	4,625,058.77	53,760	136,350
11 Maplewood Twsp.	4,108,350.61	17,446,930.73	34,302,500	470,000.00	2,304,618.43	295,000.00	3,069,618.43	100,640	88,400
12 Millburn Twsp.	2,830,359.01	21,988,522.32	79,304,500	1,885,000.00	4,257,541.03	260,000.00	6,402,541.03	29,600	75,050
13 Montclair Town	7,816,855.00	29,171,989.32	90,460,700	1,243,277.60	4,560,622.21	400,000.00	6,203,899.81	105,760	95,400
14 Newark City	39,104,580.98	100,969,741.88	1,381,248,200	25,200,000.00	156,277,656.54	7,600,000.00	189,077,656.54	611,520	197,700
15 North Caldwell Boro.	780,986.79	4,951,280.69	26,636,900	226,000.00	475,027.83	70,000.00	771,027.83	6,560	21,850
16 Nutley Town	4,029,662.52	19,514,085.02	36,664,400	915,000.00	2,550,666.49	191,000.00	3,656,666.49	151,200	115,300
17 Orange City	6,215,926.85	12,564,301.38	50,753,800	....	5,669,832.61	1,016,838.00	6,686,670.61	72,320	29,250
18 Roseland Boro.	857,354.87	5,210,419.41	16,759,000	276,500.00	662,900.51	80,000.00	1,019,400.51	11,200	20,000
19 South Orange Vil.	4,229,342.86	13,927,652.94	60,518,900	940,000.00	1,957,674.66	210,000.00	3,107,674.66	30,240	48,050
20 Verona Boro.	1,607,113.53	10,352,664.39	26,255,100	390,000.00	1,127,095.23	122,000.00	1,639,095.23	49,120	59,550
21 West Caldwell Boro.	1,247,992.75	10,630,249.89	26,336,300	750,000.00	1,190,949.55	280,000.00	2,220,949.55	26,720	48,650
22 West Orange Town	7,500,503.03	30,357,266.15	64,259,600	1,185,000.00	4,013,756.13	514,000.00	5,712,756.13	119,680	144.650
Totals	$126,856,724.78	$435,010,393.30	$2,538,418,000	$39,746,277.60	$225,393,632.88	$15,738,953.98	$280,878,864.46	$2,204,400	$1,629,000

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 76,739,865.21

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ 1.362693865

Net County Taxes Apportioned (12 A III) $133,075,918.88

‡Adjustments (Net Total 12 A IIb)± .... $ 2,485,140.13

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $135,561,059.01

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1979

	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Clayton Boro.	$ 17,521,300	$ 41,290,325	$ 58,811,625	$ 1,027,996	....	....	$ 114,125	$ 114,125	$ 59,725,496
2 Deptford Twsp.	76,670,100	164,016,700	240,686,800	2,494,006	....	....	....	....	243,180,806
3 East Greenwich Twsp.	10,883,200	29,688,700	40,571,900	762,710	....	....	....	....	41,334,610
4 Elk Twsp.	8,486,200	22,959,900	31,446,100	831,872	....	....	....	....	32,277,972
5 Franklin Twsp.	44,331,500	79,480,400	123,811,900	3,009,143	....	....	....	....	126,821,043
6 Glassboro Boro.(R)	41,681,600	139,680,850	181,362,450	5,302,702	....	....	....	....	186,665,152
7 Greenwich Twsp.	7,933,400	93,499,100	101,432,500	437,362	....	....	....	....	101,869,862
8 Harrison Twsp.	14,437,500	27,242,000	41,679,500	967,052	....	....	....	....	42,646,552
9 Logan Twsp.	22,021,300	34,078,800	56,100,100	722,938	....	....	....	....	56,823,038
10 Mantua Twsp.	31,120,500	76,239,000	107,359,500	2,352,678	....	....	....	....	109,712,178
11 Monroe Twsp.	73,413,600	134,664,400	208,078,000	6,504,246	....	....	....	....	214,582,246
12 National Park Boro.	6,776,500	21,105,300	27,881,800	192,005	....	....	....	....	28,073,805
13 Newfield Boro.	1,398,250	8,708,700	10,106,950	190,701	....	....	....	....	10,297,651
14 Paulsboro Boro.	18,993,600	71,934,300	90,927,900	1,916,818	....	....	....	....	92,844,718
15 Pitman Boro.	13,298,300	57,754,000	71,052,300	694,667	....	....	....	....	71,746,967
16 South Harrison Twsp.	4,957,400	10,036,350	14,993,750	259,600	....	....	....	....	15,253,350
17 Swedesboro Boro.	1,249,800	8,454,250	9,704,050	514,190	....	....	....	....	10,218,240
18 Washington Twsp.(R)	102,825,000	287,822,900	390,647,900	3,193,515	....	....	....	....	393,841,415
19 Wenonah Boro.	5,046,600	17,621,700	22,668,300	230,380	....	....	....	....	22,898,680
20 West Deptford Twsp.	67,249,000	184,881,850	252,130,850	1,358,794	....	....	8,702,900	8,702,900	244,786,744
21 Westville Boro.	12,372,200	42,358,400	54,730,600	564,339	....	....	....	....	55,294,939
22 Woodbury City	26,538,100	57,942,400	84,480,500	4,081,377	....	11,100	....	11,100	88,550,777
23 Woodbury Heights Boro.(R)	17,954,700	41,181,700	59,136,400	746,916	....	....	....	....	59,883,316
24 Woolwich Twsp.	11,552,900	15,960,900	27,513,800	933,218	....	....	....	....	28,447,018
Totals	$638,712,550	$1,668,602,925	$2,307,315,475	$39,289,225	....	$11,100	$8,817,025	$8,828,125	$2,337,776,575

R—Revalued

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Clayton Boro.	2.98	93.75	$ 924	....	$ 5,478,921	$ 65,205,341	$ 406,362.07	....	....
2 Deptford Twsp.	3.38	79.10	165	....	70,075,768	313,256,739	1,952,227.46	....	....
3 East Greenwich Twsp.	3.14	69.46	206	....	19,333,269	60,668,085	378,085.72	....	....
4 Elk Twsp.	2.76	83.40	119	....	7,194,248	39,472,339	245,993.06	....	....
5 Franklin Twsp.	2.55	86.71	....	....	21,529,628	148,350,671	924,526.81	....	....
6 Glassboro Boro.	2.47	125.83	27,360	$28,772,587	....	157,919,925	984,162.75	....	....
7 Greenwich Twsp.	3.62	52.03	29,994	....	117,811,067	219,710,923	1,369,246.51	....	....
8 Harrison Twsp.	2.65	88.29	....	....	7,323,538	49,970,090	311,415.43	....	....
9 Logan Twsp.	2.54	82.10	....	....	16,200,440	73,023,478	455,084.99	....	....
10 Mantua Twsp.	3.06	86.59	441	....	18,873,031	128,585,650	801,350.48	....	....
11 Monroe Twsp.	2.88	82.29	....	....	50,659,848	265,242,094	1,652,998.44	....	....
12 National Park Boro.	2.51	104.42	....	942,564	....	27,131,241	169,082.89	....	....
13 Newfield Boro.	5.01	54.09	218	....	9,365,861	19,663,730	122,545.08	....	....
14 Paulsboro Boro.	2.35	109.12	1,008	3,430,498	....	89,415,228	557,238.97	....	....
15 Pitman Boro.	4.52	62.52	362	....	46,804,434	118,551,763	738,818.92	....	....
16 South Harrison Twsp.	3.52	65.11	12	....	8,924,845	24,178,207	150,679.47	....	....
17 Swedesboro Boro.	5.92	51.96	7,047	....	11,720,911	21,946,198	136,769.51	....	....
18 Washington Twsp.	2.07	113.56	....	42,167,808	....	351,673,607	2,191,642.79	....	....
19 Wenonah Boro.	4.21	64.29	50	....	12,739,378	35,638,108	222,097.99	....	....
20 West Deptford Twsp.	3.44	67.20	9,658	....	140,514,276	385,310,678	2,401,270.24	....	....
21 Westville Boro.	2.79	98.02	20,090	....	2,895,512	58,210,541	362,770.22	....	....
22 Woodbury City	4.63	67.85	35,879	....	44,982,129	133,568,785	832,405.55	....	....
23 Woodbury Heights Boro.	2.07	112.08	....	4,535,042	....	55,348,274	344,932.47	....	....
24 Woolwich Twsp.	2.54	104.57	445	....	1,113,358	29,560,821	184,224.12	....	....
Totals	....	....	$133,978	$79,848,499	$613,540,462	$2,871,602,516	$17,895,931.94	....	....

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Clayton Boro.	$ 2,032.44	....	$ 404,329.63	$ 6,806.16	....	$ 950,948.25	....	....	....
2 Deptford Twsp.	4,519.48	....	1,947,707.98	....	....	5,325,659.65	....	....	....
3 East Greenwich Twsp.	293.56	....	377,792.16	6,332.56	....	498,070.25	(K) 415,024.43	....	....
4 Elk Twsp.	2,570.10	....	243,422.96	4,120.14	....	263,151.00	(S) 265,064.28	....	....
5 Franklin Twsp.	1,437.82	....	923,088.99	15,484.89	....	873,415.00	(S) 956,998.72	....	....
6 Glassboro Boro.	369.94	....	983,792.81	16,483.74	....	2,868,272.00	....	....	....
7 Greenwich Twsp.	....	....	1,369,246.51	22,933.50	....	1,910,593.56	....	....	....
8 Harrison Twsp.	1,038.84	....	310,376.59	5,215.89	....	345,772.50	(C) 422,374.16	....	....
9 Logan Twsp.	8,293.88	....	446,791.11	7,622.21	....	930,044.54	....	....	....
10 Mantua Twsp.	2,773.89	....	798,576.59	13,421.81	....	819,961.00	(C)1,226,754.84	....	....
11 Monroe Twsp.	6,290.58	....	1,646,707.86	....	....	3,681,090.50	....	....	....
12 National Park Boro.	364.11	....	168,718.78	2,831.97	....	261,251.00	(G) 245,229.70	....	....
13 Newfield Boro.	....	....	122,545.08	2,052.51	....	251,152.00	....	....	....
14 Paulsboro Boro.	6,006.42	....	551,232.55	....	....	989,194.32	....	....	....
15 Pitman Boro.	2,888.34	....	735,930.58	12,374.47	....	1,886,147.99	....	....	....
16 South Harrison Twsp.	64.07	....	150,615.40	2,523.73	....	206,797.50	(K) 176,744.41	....	....
17 Swedesboro Boro.	....	....	136,769.51	2,290.75	....	196,100.65	(K) 188,606.99	....	....
18 Washington Twsp.	8,588.57	....	2,183,054.22	36,707.81	....	5,223,721.50	....	....	....
19 Wenonah Boro.	216.75	....	221,881.24	....	....	258,295.80	(G) 315,662.18	....	....
20 West Deptford Twsp.	2,703.21	....	2,398,567.03	40,218.86	....	5,595,585.70	....	....	....
21 Westville Boro.	1,182.60	....	361,587.62	....	....	366,661.00	(G) 439,815.94	....	....
22 Woodbury City	153.30	....	832,252.25	....	....	2,315,425.00	....	$15,640.66	....
23 Woodbury Heights Boro.	8,994.84	....	335,937.63	5,777.27	....	359,516.12	(G) 430,317.78	....	....
24 Woolwich Twsp.	282.50	....	183,941.62	3,085.57	....	274,530.95	(K) 204,404.16	....	....
Totals	$61,065.24	....	$17,834,866.70	$206,283.84	....	$36,651,357.78	$5,286,997.59	$15,640.66	....

C—Clearview Regional High School G—Gateway Regional High School K—Kingsway Regional High School S—Southern Regional High School

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C Ia, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Clayton Boro.	$ 416,819.00	$ 1,778,903.04	$ 13,558,500	$ 47,391.92	473,420.16	$ 165,600.00	$ 686,412.08	$ 27,200	$ 17,300
2 Deptford Twsp.	944,679.55	8,218,047.18	40,597,600	580,000.00	1,898,242.56	390,000.00	2,868,242.56	88,480	98,700
3 East Greenwich Twsp.	....	1,297,219.40	3,784,390	151,001.08	850,643.39	40,000.00	1,041,644.47	16,900	14,600
4 Elk Twsp.	113,000.00	888,758.38	1,931,800	116,495.50	221,575.55	78,000.00	416,071.05	19,200	9,650
5 Franklin Twsp.	454,094.38	3,223,081.98	10,914,800	194,167.00	1,131,474.32	300,000.00	1,625,641.32	74,080	35,350
6 Glassboro Boro.	734,586.86	4,603,135.41	96,540,900	267,981.56	1,622,700.93	150,000.00	2,040,682.49	44,520	39,700
7 Greenwich Twsp.	384,723.78	3,687,497.35	5,894,100	320,000.00	963,770.08	32,000.00	1,315,770.08	39,520	28,800
8 Harrison Twsp.	42,600.00	1,126,339.14	6,949,400	84,658.18	321,302.26	71,000.00	476,960.44	13,440	10,150
9 Logan Twsp.	56,800.00	1,441,257.86	2,406,200	151,523.35	408,797.73	45,000.00	605,321.08	13,280	7,950
10 Mantua Twsp.	489,769.77	3,348,484.01	7,023,400	81,000.00	725,614.29	147,928.52	954,542.81	39,040	44,250
11 Monroe Twsp.	836,870.76	6,164,669.12	17,980,700	471,605.64	2,785,816.83	375,000.00	3,632,422.47	106,240	67,150
12 National Park Boro.	25,000.00	703,031.45	6,866,900	129,626.76	366,710.59	50,000.00	546,837.35	21,120	17,150
13 Newfield Boro.	139,343.96	515,093.55	896,842	22,000.00	144,515.60	30,000.00	196,515.60	12,320	3,750
14 Paulsboro Boro.	637,943.73	2,178,370.60	11,398,900	125,917.21	555,743.05	88,000.00	769,660.26	54,560	25,350
15 Pitman Boro.	602,540.81	3,236,993.85	15,336,400	220,000.00	699,557.39	81,908.35	1,001,465.74	46,240	35,700
16 South Harrison Twsp.	....	536,681.04	502,200	82,896.49	92,625.51	39,000.00	214,522.00	5,600	3,150
17 Swedesboro Boro.	80,317.88	604,085.78	1,610,250	103,891.11	253,945.51	50,000.00	407,836.62	14,880	5,000
18 Washington Twsp.	708,200.00	8,151,683.53	30,024,000	599,048.35	1,611,567.24	323,000.00	2,533,615.59	47,120	85,650
19 Wenonah Boro.	167,772.76	963,611.98	2,150,350	36,094.18	131,429.82	19,000.00	186,524.00	8,160	10,850
20 West Deptford Twsp.	365,243.59	8,399,615.18	21,014,950	820,000.00	1,814,334.06	180,000.00	2,814,334.06	56,320	67,000
21 Westville Boro.	370,476.09	1,538,540.65	3,782,700	112,426.88	506,241.04	29,576.28	648,244.20	45,120	19,250
22 Woodbury City	929,783.16	4,093,101.07	27,850,300	142,489.11	1,059,515.93	180,000.00	1,382,005.04	57,600	39,900
23 Woodbury Heights Boro.	103,546.61	1,235,095.41	11,049,600	78,000.00	292,223.70	28,200.00	398,423.70	11,520	14,950
24 Woolwich Twsp.	54,000.00	719,962.30	7,237,500	50,381.15	195,239.85	20,000.00	265,621.00	5,120	2,300
Totals	$8,658,112.69	$68,653,259.26	$347,305,682	$4,988,595.47	$19,127,007.39	$2,913,213.15	$27,028,816.01	$868,640	$703,600

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $14,311,848.09

Rate per $100 to be applied to Col. II for Apportionment of County Taxes .... $ .623203659

Rate per $100 to be applied to Col. II for Apportionment of County Library Taxes .... $ .010438034

Net County Taxes Apportioned (12AIII) $17,834,866.70
Adjustments (Net Total 12AIIb) .... +61,065.24

Total County Taxes Apportioned (Including Adjustments—Total 12AI) $17,895,931.94

Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1979

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Bayonne, City	$ 132,514,640	$ 262,066,460	$ 394,581,100	$ 7,807,843	....	....	....	....	$ 402,388,943
2 East Newark, Boro.	4,947,675	10,632,964	15,580,639	155,445	....	....	....	....	15,736,084
3 Guttenberg, Town	8,705,400	35,534,700	44,240,100	411,188	....	....	....	....	44,651,288
4 Harrison, Town	27,246,600	59,946,775	87,193,375	858,855	....	....	....	....	88,052,230
5 Hoboken, City	42,819,200	80,983,650	123,802,850	1,861,045	$382,100	$508,700	....	$ 890,800	124,773,095
6 Jersey City, City	314,098,775	458,955,900	773,054,675	32,814,100	295,700	....	$58,000	353,700	805,515,075
7 Kearny, Town	90,759,950	237,033,200	327,793,150	6,501,846	....	....	....	....	334,294,996
8 North Bergen, Twsp.	215,702,609	453,870,816	669,573,425	8,554,739	....	....	....	....	678,128,164
9 Secaucus, Town	200,565,900	319,561,500	520,127,400	5,438,661	....	....	....	....	525,566,061
10 Union City, City	77,056,900	198,851,500	275,908,400	14,599,044	57,100	....	....	57,100	290,450,344
11 Weehawken, Twsp.	36,274,100	83,180,250	119,454,350	1,205,374	....	....	....	....	120,659,724
12 West New York, Town	47,808,900	134,144,924	181,953,824	1,686,337	5,900	....	....	5,900	183,634,261
Totals	$1,198,500,649	$2,334,762,639	$3,533,263,288	$81,894,477	$740,800	$508,700	$58,000	$1,307,500	$3,613,850,265

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1 Bayonne City	$7.503	61.06	$ 524,159	....	$ 314,179,642	$ 717,092,744	$ 7,964,996.55	....	....
2 East Newark Boro.	4.548	82.18	....	....	8,416,782	24,152,866	****14,118.19 268,274.22	....	....
3 Guttenberg Town	5.445	65.94	....	....	25,786,277	70,437,565	****41,173.19 782,374.34	....	....
4 Harrison Town	5.561	57.04	589,037	....	96,920,553	185,561,820	****108,467.30 2,061,099.17	....	....
5 Hoboken City	9.419	55.02	7,068,613	**415,872	124,722,413	256,148,249	****149,727.51 2,845,126.99	....	....
6 Jersey City City	9.698	63.00	20,385,713	....	***10,472,240 535,174,462	1,371,547,490	****801,716.93 15,234,251.24	....	....
7 Kearny Town	5.275	59.77	6,468,512	....	299,230,800	639,994,308	****374,098.80 7,108,637.62	....	....
8 North Bergen Twsp.	3.842	105.51	1,999,736	5,899,434	....	674,228,466	****394,109.85 7,488,888.22	....	....
9 Secaucus Town	2.537	108.60	1,128,535	20,764,617	....	505,929,979	****295,733.56 5,619,538.85	....	....
10 Union City City	5.908	91.97	18,760	....	***1,805,258 45,487,540	337,761,902	****197,433.51 3,751,638.00	....	....
11 Weehawken Twsp.	5.419	86.23	515,562	....	29,017,861	150,197,147	****87,795.43 1,668,291.54	....	....
12 West New York Town	6.853	75.36	82,869	....	76,475,768	260,192,898	****152,091.75 2,890,052.30	....	....
Totals	....	....	$38,785,496	$27,079,923	$1,567,689,596	$5,193,245,434	$60,299,635.06	....	....

**PURSUANT TO CHAPTER 16, LAWS OF 1978
***FOX LANCE
****COUNTY VOCATIONAL SCHOOL TAXES

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49: R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Bayonne City	$ 37,638.87	....	$ 7,927,357.68	....	....	$11,655,356.00	....	....	....
2 East Newark Boro.	18,162.96	....	264,229.45	....	....	311,213.00	....	....	....
3 Guttenberg Town	8,735.34	....	814,812.19	....	....	818,086.00	....	$ 13,260.95	....
4 Harrison Town	14,304.92	....	2,155,261.55	....	....	2,481,297.00	....	127,096.45	....
5 Hoboken City	43,287.59	....	2,951,566.91	....	....	3,751,837.70	....	69,366.41	....
6 Jersey City City	393,457.73	....	15,642,510.44	....	....	21,207,908.00	....	2,412,937.00	....
7 Kearny Town	91,867.78	....	7,390,868.64	....	....	9,552,585.00	....	687,898.44	....
8 North Bergen Twsp.	593,313.64	....	7,289,684.43	....	....	9,864,363.75	....	588,650.00	....
9 Secaucus Town	29,122.59	$ 45,180.00	5,931,329.82	....	....	5,547,728.00	....	100,475.00	....
10 Union City City	52,703.40	....	3,896,368.11	....	....	5,392,879.00	....	123,924.42	....
11 Weehawken Twsp.	44,511.29	....	1,711,575.68	....	....	2,393,135.00	....	37,843.99	....
12 West New York Town	117,499.73	73,030.60	2,997,674.92	....	....	4,634,439.61	....	210,388.75	....
Totals	$1,444,605.84	$118,210.60	$58,973,239.82	....	....	$77,610,828.06	....	$4,371,841.41	....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	* Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Bayonne City	$10,607,770.36	$ 30,190,484.04	$ 356,438,140	$ 2,700,000.00	$ 10,109,291.61	$ 600,000.00	$ 13,409,291.61	$ 249,440.00	$153,300.00
2 East Newark Boro.	140,192.60	715,635.05	802,600	112,000.00	399,215.49	17,700.00	528,915.49	11,840.00	3,050.00
3 Guttenberg Town	784,828.24	2,430,987.38	3,514,400	225,000.00	470,270.47	30,000.00	725,270.47	26,880.00	6,350.00
4 Harrison Town	132,386.89	4,896.041.89	10,931,025	738,400.00	6,973,260.36	115,000.00	7,826,660.36	38,240.00	20,250.00
5 Hoboken City	4,979,523.01	11,752,294.03	141,383,800	2,080,000.00	8,851,498.98	800,000.00	11,731,489.98	49,760.00	17,800.00
6 Jersey City City	38,849,803.89	78,113,159.33	410,591,479	6,000,000.00	80,803,381.00	4,992,000.00	91,795,381.00	598,560.00	300,980.00
7 Kearny Town	....	17,631,352.08	65,698,215	1,360,000.00	14,413,680.99	432,206.64	16,205,887.63	155,200.00	84,200.00
8 North Bergen Twsp.	8,307,335.47	26,050,033.65	137,650.850	....	6,071,187.40	1,040,000.00	7,111,187 40	198,560.00	82,450.00
9 Secaucus Town	1,751,610.15	13,331,142.97	56,228,500	....	6,167,975.86	225,000.00	6,392,975.86	59,680.00	46,000.00
10 Union City City	7,744,009.47	17,157,181.00	54,444,050	700,000.00	11,550,680.32	820,000.00	13,070,680.32	111,360.00	34,100.00
11 Weehawken Twsp.	2,394,877.80	6,537,432.47	11,117,600	265,000.00	1,991,068.27	118,000.00	2,374,068.27	28,800.00	15,900.00
12 West New York Town	4,741,909.54	12,584,412.82	76,002,456	2,500,000.00	6,698,290.87	500,000.00	9,698,290.87	78,560.00	23,750.00
Totals	$80,434,247.42	$221,390,156.71	$1,324,803,115	$16,680,400.00	$154,499,792.62	$9,689,906.64	$180,870,099.26	$1,606,880.00	$788,130.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $60,371,818.11

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ 1.110734506

Rate per $100 to be applied to Col. 11 for Apportionment of County Vocational School Taxes .... $ .0584534572

Net County Taxes Apportioned (12 AIII) $58,973,239.82

‡Adjustments (Net Total 12 AIIb) .... $ 1,326.395.24

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $60,299,635.06

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1979

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Alexandria Twsp.	$ 10,217,259	$ 24,900,150	$ 35,117,409	$ 444,990	....	....	....	....	$ 35,562,399
2 Bethlehem Twsp.	19,543,251	25,117,608	44,660,859	427,363	....	....	....	....	45,088,222
3 Bloomsbury Boro.	2,594,925	9,309,775	11,904,700	306,112	....	....	....	....	12,210,812
4 Califon Boro.	3,091,960	9,609,835	12,701,795	327,117	....	....	....	....	13,028,912
5 Clinton Town	11,741,250	24,517,900	36,259,150	1,078,298	....	....	....	....	37,337,448
6 Clinton Twsp.	37,602,220	73,478,654	111,080,874	2,989,706	....	....	....	....	114,070,580
7 Delaware Twsp.	34,488,775	64,696,995	99,185,770	1,378,682	....	....	....	....	100,564,452
8 East Amwell Twsp.	26,783,898	50,286,592	77,070,490	904,910	....	$1,000	....	$1,000	77,974,400
9 Flemington Boro.	23,056,820	56,232,975	79,289,795	2,662,181	....	....	....	....	81,951,976
10 Franklin Twsp.	14,468,125	33,481,487	47,949,612	11,726,563	....	....	....	....	59,676,175
11 Frenchtown Boro.	5,176,000	17,731,795	22,907,795	463,544	....	....	....	....	23,371,339
12 Glen Gardner Boro.	2,478,234	5,643,080	8,121,314	203,387	....	....	....	....	8,324,701
13 Hampton Boro.	4,721,181	13,808,350	18,529,531	361,249	....	....	....	....	18,890,780
14 High Bridge Boro.	12,674,273	26,883,890	39,558,163	466,624	....	....	....	....	40,024,787
15 Holland Twsp.	28,989,308	64,953,725	93,943,033	695,314	....	....	....	....	94,638,347
16 Kingwood Twsp.	15,584,680	25,305,288	40,889,968	933,753	....	....	....	....	41,823,721
17 Lambertville City	13,274,110	39,931,020	53,205,130	981,490	....	....	....	....	54,186,620
18 Lebanon Boro.	4,718,924	9,429,549	14,148,473	676,243	....	....	....	....	14,824,716
19 Lebanon Twsp.	23,640,469	46,248,324	69,888,793	825,243	....	....	....	....	70,714,036
20 Milford Boro.	1,943,150	15,206,215	17,149,365	385,781	....	....	....	....	17,535,146
21 Raritan Twsp.	69,444,200	153,072,400	222,516,600	3,963,200	....	....	....	....	226,479,800
22 Readington Twsp.	46,181,930	107,177,276	153,359,206	2,329,825	....	....	....	....	155,689,031
23 Stockton Boro.	1,143,800	5,755,650	6,899,450	83,358	....	....	....	....	6,982,808
24 Tewksbury Twsp.	42,955,400	61,082,050	104,037,450	1,145,051	....	....	....	....	105,182,501
25 Union Twsp.	16,707,280	30,005,693	46,712,973	736,182	....	....	....	....	47,449,155
26 West Amwell Twsp.	18,489,094	35,302,675	53,791,769	801,422	....	....	....	....	54,593,191
Totals	$491,710,516	$1,029,168,951	$1,520,879,467	$37,297,588	....	$1,000	....	$1,000	$1,558,176,055

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1979 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)			II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1 Alexandria Twsp.	$3.65	62.58			$ 22,777,060	$ 58,339,459	$ 252,461.23		
2 Bethlehem Twsp.	2.96	82.76	$ 4,920		10,589,309	55,682,451	240,963.16		
3 Bloomsbury Boro.	2.68	90.41	1,814		1,790,458	14,003,084	60,597.68		
4 Califon Boro.	4.03	68.01			6,442,848	19,471,760	84,263.12		
5 Clinton Town	3.10	89.58	1,725		5,795,565	43,134,738	186,663.53		
6 Clinton Twsp.	3.88	66.07	2,285		61,012,389	175,085,254	757,673.11		
7 Delaware Twsp.	1.98	112.64		$ 8,249,907		92,314,545	399,486.80		
8 East Amwell Twsp.	1.95	110.03	1,419	4,351,627		73,624,192	318,605.19		
9 Flemington Boro.	2.75	96.86	724		6,695,673	88,648,373	383,621.62		
10 Franklin Twsp.	2.81	79.58	3,756		14,666,277	74,346,208	321,729.68		
11 Frenchtown Boro.	3.17	93.44			3,109,671	26,481,010	114,595.31		
12 Glen Gardner Boro.	3.29	89.40	327		1,154,313	9,479,341	41,021.40		
13 Hampton Boro.	2.36	110.13	7,130	1,419,891		17,478,019	75,635.30		
14 High Bridge Boro.	3.37	86.10	12,686		9,230,464	49,267,937	213,204.65		
15 Holland Twsp.	.59	95.45	13,420		13,542,698	108,194,465	468,206.40		
16 Kingwood Twsp.	3.75	70.47			19,413,787	61,237,508	265,002.40		
17 Lambertville City	2.54	99.55	16,085		3,110,774	57,313,479	248,021.35		
18 Lebanon Boro.	3.36	85.36	108		2,856,181	17,681,005	76,513.71		
19 Lebanon Twsp.	2.73	65.88	77		38,532,403	109,246,516	472,759.10		
20 Milford Boro.	4.25	51.63	1,779		24,566,364	42,103,289	182,199.98		
21 Raritan Twsp.	2.53	98.45	381		16,800,729	243,280,910	1,052,786.56		
22 Readington Twsp.	3.24	66.11	9,079		83,325,184	239,023,294	1,034,361.93		
23 Stockton Boro.	3.88	61.71			4,535,887	11,518,695	49,846.61		
24 Tewksbury Twsp.	3.02	76.12			36,318,995	141,501,496	612,340.99		
25 Union Twsp.	3.02	73.74	1,791		18,740,432	66,191,378	286,440.04		
26 West Amwell Twsp.	2.21	103.01		330,483		54,262,708	234,819.29		
Totals			$79,506	$14,351,908	$405,007,461	$1,948,911,114	$8,433,820.14		

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Alexandria Twsp.	$ 212.60	....	$ 252,248.63	$ 14,410.57	....	$ 562,314.00	DV$ 438,322.78	....	....
2 Bethlehem Twsp.	605.80	....	240,357.36	13,731.44	....	603,873.50	NH 432,212.23	....	....
3 Bloomsbury Boro.	....	....	60,597.68	3,461.82	....	225,526.00	....	....	....
4 Califon Boro.	69.21	....	84,193.91	4,809.87	....	219,871.45	NH 160,917.81	....	....
5 Clinton Town	168.57	....	186,494.96	10,654.16	....	447,516.37	NH 366,598.95	....	....
6 Clinton Twsp.	1,675.03	....	755,998.08	43,193.23	....	1,795,250.00	NH 1,571,170.62	....	....
7 Delaware Twsp.	2,409.39	....	397,077.41	22,685.41	....	943,402.00	HC 532,145.74	....	....
8 East Amwell Twsp.	6,912.25	....	311,692.94	17,828.40	....	719,298.00	HC 468,549.05	....	....
9 Flemington Boro.	1,264.43	....	382,357.19	....	....	F-R 925,886.73	HC 541,202.06	....	....
10 Franklin Twsp.	176.19	....	321,553.49	18,369.79	....	587,585.60	NH 722,111.61	....	....
11 Frenchtown Boro.	209.02	....	114,386.29	6,535.21	....	314,885.00	DV 216,351.63	....	....
12 Glen Gardner Boro.	30.95	....	40,990.45	2,341.72	....	118,773.00	NH 81,487.88	....	....
13 Hampton Boro.	271.29	....	75,364.01	4,305.64	....	200,415.00	NH 148,510.38	....	....
14 High Bridge Boro.	948.27	....	212,256.38	12,126.25	....	532,118.50	NH 383,188.13	....	....
15 Holland Twsp.	13,719.82	....	454,486.58	25,969.26	....	(1)..........	DV (2) 70,000.00	....	....
16 Kingwood Twsp.	1,240.75	....	263,761.65	15,071.76	....	575,817.00	DV 596,138.15	....	....
17 Lambertville City	975.72	....	247,045.63	....	....	352,192.50	SH 586,359.05	....	....
18 Lebanon Boro.	313.88	....	76,199.83	4,353.29	....	212,796.00	NH 162,597.94	....	....
19 Lebanon Twsp.	240.03	....	472,519.07	26,994.18	....	(3) 447,913.00	NH 978,384.56	....	....
20 Milford Boro.	200.96	....	181,999.00	....	....	(4) 268,671.00	DV 293,781.95	....	....
21 Raritan Twsp.	4,922.26	....	1,047,864.30	59,864.84	....	F-R 2,438,180.70	HC 1,727,724.32	....	....
22 Readington Twsp.	420.53	....	1,033,941.40	59,067.19	....	2,256,123.50	HC 1,593,260.04	....	....
23 Stockton Boro.	....	....	49,846.61	2,847.64	....	74,791.50	SH 116,263.77	....	....
24 Tewksbury Twsp.	4,259.94	....	608,081.05	34,740.87	....	1,214,360.00	NH 1,264,066.05	....	....
25 Union Twsp.	2,434.05	....	284,005.99	16,230.59	....	562,029.00	NH 568,837.26	....	....
26 West Amwell Twsp.	139.18	....	234,680.11	13,406.87	....	420,566.00	SH 488,468.69	....	....
Totals	$43,820.14	....	$8,390,000.00	$433,000.00	....	$17,020,155.35	$14,508,650.77	....	....

NH—North Hunterdon Regional High School DV—Delaware Valley Regional High School SH—South Hunterdon Regional High School HC—Hunterdon Central Regional High School

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Alexandria, Twsp.	$ 30,000.00	$ 1,297,295.98	$ 3,158,200	$ 204,165.08	$ 238,594.20	$ 90,000.00	$ 532,759.28	$ 12,160.00	$ 8,300.00
2 Bethlehem, Twsp.	40,000.00	1,330,174.65	898,700	257,223.92	200,987.23	90,000.00	548,211.15	7,200.00	8,000.00
3 Bloomsbury, Boro.	37,294.96	326,880.46	1,492,700	33,000.00	46,937.06	9,000.00	88,937.06	6,240.00	3,500.00
4 Califon, Boro.	55,160.00	524,953.04	1,150,900	60,621.72	84,914.52	15,000.00	160,536.24	5,440.00	4,150.00
5 Clinton, Town	146,089.47	1,157,353.91	7,025,400	30,000.00	306,667.90	35,000.00	371,667.90	5,600.00	6,600.00
6 Clinton, Twsp.	257,700.72	4,423,312.65	60,931,748	550,000.00	503,860.34	150,000.00	1,203,860.34	17,600.00	22,850.00
7 Delaware, Twsp.	93,817.70	1,989,128.26	3,607,400	250,000.00	289,484.69	150,150.00	689,484.69	16,160.00	11,900.00
8 East Amwell, Twsp.	....	1,517,368.39	2,459,410	298,500.00	304,079.75	105,000.00	707,729.75	9,760.00	10,250.00
9 Flemington, Boro.	399,554.06	2,249,000.04	12,931,200	215,000.00	503,739.70	75,000.00	793,739.70	14,080.00	8,000.00
10 Franklin, Twsp.	23,000.50	1,672,620.99	2,555,800	100,000.00	244,626.76	70,000.00	414,626.76	11,520.00	9,000.00
11 Frenchtown, Boro.	87,125.05	739,283.18	1,731,000	70,000.00	131,135.85	45,000.00	246,135.85	8,480.00	4,550.00
12 Glen Gardner, Boro.	29,776.81	273,369.86	416,200	43,000.00	48,206.44	30,000.00	121,206.44	3,680.00	2,100.00
13 Hampton, Boro.	17,000.00	445,595.03	1,151,000	85,070.73	103,824.09	25,000.00	213,894.82	4,480.00	3,550.00
14 High Bridge, Boro.	206,278.90	1,345,968.16	4,298,400	100,000.00	277,244.80	62,528.00	439,772.80	15,520.00	11,750.00
15 Holland, Twsp.	....	550,455.84	5,793,540	1,745,000.00	1,854,479.51	11,548.13	3,611,027.64	23,909.00	18,200.00
16 Kingwood, Twsp.	113,611.98	1,564,400.54	2,268,050	130,000.00	242,803.65	100,000.00	472,803.65	11,840.00	8,300.00
17 Lambertville, City	190,486.22	1,376,083.40	7,620,600	53,500.00	346,861.98	120,000.00	520,361.98	33,120.00	12,500.00
18 Lebanon, Boro.	41,976.00	497,923.06	1,070,900	14,000.00	64,298.21	15,000.00	93,298.21	3,840.00	2,400.00
19 Lebanon, Twsp.	....	1,925,810.81	37,986,700	680,000.00	1,312,446.21	121,779.37	2,114,225.58	21,280.00	14,800.00
20 Milford, Boro.	....	744,451.95	1,417,350	150,000.00	390,568.88	17,076.89	557,645.77	10,720.00	4,650.00
21 Raritan, Twsp.	447,412.83	5,721,046.99	60,934,800	158,750.00	1,075,984.47	180,000.00	1,414,734.47	26,080.00	29,400.00
22 Readington, Twsp.	99,172.70	5,041,564.83	6,628,490	350,000.00	958,572.94	250,000.00	1,558,572.94	25,920.00	34,850.00
23 Stockton, Boro.	26,543.44	270,292.96	1,901,200	8,000.00	80,597.63	16,000.00	104,597.63	4,320.00	2,700.00
24 Tewksbury, Twsp.	51,327.32	3,172,575.29	3,761,400	420,000.00	348,825.05	150,000.00	918,825.05	7,840.00	13,900.00
25 Union, Twsp.	....	1,431,102.84	24,941,300	176,878.59	258,280.05	85,000.00	520,158.64	8,000.00	8,750.00
26 West Amwell, Twsp.	47,553.37	1,204,675.04	4,416,025	150,000.00	221,440.15	95,000.00	466,440.15	9,440.00	9,250.00
Totals	$2,440,882.03	$42,792,688.15	$262,548,413	$6,332,710.04	$10,439,462.06	$2,113,082.39	$18,885,254.49	$324,229.00	$274,200.00

Total County Budget $12,173,341.00

Total Amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 3,783,341.00

Amount to be Raised by Taxation (12A III) .... $ 8,390,000.00

**Adjustments (net Total 12A IIB) .... $ 43,820.14

Total County Taxes apportioned (12A I) .... $ 8,433,820.14

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .43274524

County Library Tax Levy (12B (a)) .... $ 433,000.00

**Adjustments .... $ 2,313.[illegible]

Rate per $100 to be applied to Col. 11 (less Flem, Milford and Lambertville) for apportionment of County Library Taxes .... $ .02472186

**Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1979

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 East Windsor Twp.	$ 68,274,320	$197,530,500	$ 265,804,820	$ 2,479,703	...	...	...	...	$ 268,284,523
2 Ewing Twp.	34,714,660	178,096,120	212,810,780	4,226,532	...	...	...	...	217,037,312
3 Hamilton Twp.	256,094,550	797,720,450	1,053,815,000	28,898,330	...	...	...	...	1,082,713,330
4 Hightstown Boro	11,650,700	30,869,000	42,519,700	2,587,148	...	...	...	...	45,106,848
5 Hopewell Boro	5,573,930	21,360,851	26,934,781	858,536	...	...	...	...	27,793,317
6 Hopewell Twp.	92,710,400	187,328,800	280,039,200	2,615,613	...	...	...	...	282,654,813
7 Lawrence Twp.	93,373,350	291,567,717	384,941,067	3,572,600	...	...	...	...	388,513,667
8 Pennington Boro	7,167,850	21,852,550	29,020,400	749,947	...	...	...	...	29,770,347
9 Princeton Boro	31,615,800	65,614,575	97,230,375	2,522,358	...	...	...	...	99,752,733
10 Princeton Twp.	93,291,100	183,213,000	276,504,100	1,649,585	...	...	...	...	278,153,685
11 Trenton City	68,927,690	253,975,200	322,902,890	21,399,821	...	...	$ 563,100	$ 563,100	343,739,611
12 Washington Twp.	18,119,150	34,945,700	53,064,850	1,124,215	...	...	...	...	54,189,065
13 West Windsor Twp.	32,229,200	103,310,640	135,539,840	4,383,325	...	...	62,800	62,800	139,860,365
Totals	$813,742,700	$2,367,385,103	$3,181,127,803	$77,067,713	...	...	$625,900	$ 625,900	$3,257,569,616

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1 East Windsor Twp.	$ 4.22	81.41	$ 28	...	$ 68,868,819	$ 337,153,370	$ 3,159,628.78	...	...
2 Ewing Twp.	7.44	40.37	173,248	...	355,188,691	572,399,251	5,364,232.75	...	...
3 Hamilton Twp.	2.75	98.37	230,331	...	53,384,065	1,136,327,726	10,649,081.74	...	...
4 Hightstown Boro	4.81	76.40	16,545	...	15,431,391	60,554,784	567,488.44	...	...
5 Hopewell Boro	3.70	73.40	25,673	...	10,850,946	38,669,936	362,394.84	...	...
6 Hopewell Twp.	2.81	93.01	2,428	...	31,422,811	314,080,052	2,943,397.46	...	...
7 Lawrence Twp.	3.51	77.14	17,255	...	134,381,755	522,912,677	4,900,469.92	...	...
8 Pennington Boro	4.24	62.86	1,328	...	17,940,582	47,712,257	447,134.85	...	...
9 Princeton Boro	6.05	41.98	...	...	141,526,551	241,279,284	2,261,145.93	...	...
10 Princeton Twp.	4.16	62.81	...	...	168,743,731	446,897,416	4,188,093.81	...	...
11 Trenton City	9.12	65.28	2,515,660	...	229,149,744	575,405,015	5,392,401.24	...	...
12 Washington Twp.	3.15	77.67	6,224	...	17,679,883	71,875,172	673,577.32	...	...
13 West Windsor Twp.	5.46	53.96	503,008	...	123,730,096	264,093,469	2,474,948.79	...	...
Totals	...	...	$3,491,728	...	$1,368,299,065	$4,629,360,409	$43,383,995.87	...	...

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 East Windsor Twp.	$ 79,579.71		$ 3,080,049.07	$ 150,308.35			$ 6,113,447.35		
2 Ewing Twp.	22,068.55		5,342,164.20	260,117.93		$ 9,637,478.25			
3 Hamilton Twp.	39,378.19		10,609,703.55			18,542,035.45			
4 Hightstown Boro	605.71		566,882.73	27,591.75			*1,071,033.65		
5 Hopewell Boro	119.97		362,274.87				** 557,268.30		
6 Hopewell Twp.	80,589.81		2,862,807.65				**4,212,389.13		
7 Lawrence Twp.	44,422.11		4,856,047.81	236,573.50		7,024,187.50			
8 Pennington Boro		$ 95.57	447,230.42				** 656,459.57		
9 Princeton Boro	3,970.07		2,257,175.86				***2,731,793.01		
10 Princeton Twp.	9.59		4,188,084.22				***5,701,677.49		
11 Trenton City	49,976.92		5,342,424.32			9,660,928.00		$ 93,483.00	
12 Washington Twp.	25,974.74		647,602.58	31,654.65		1,028,451.47			
13 West Windsor Twp.	2,100.51		2,472,848.28	120,358.82			****4,412,861.88		
Totals	$348,795.88	$95.57	$43,035,295.56	$826,605.00		$45,893,080.67	$25,456,930.38	$93,483.00	

*East Windsor-Hightstown Regional School District
**Hopewell Valley Regional School District
***Princeton Regional School District
****West Windsor-Plainsboro (Middlesex Co.)
Regional School District

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla,b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 East Windsor Twp.	$ 1,970,000.00	$ 11,313,804.77	$ 24,541,600	$ 114,000	$ 1,912,095.00	$ 400,000.00	$ 2,426,095.00	$ 11,840	$ 32,800
2 Ewing Twp.	906,754.94	16,146,515.32	127,282,850	1,108,000	5,848,743.81	375,000.00	7,331,743.81	157,330	14,950
3 Hamilton Twp.	650,460.83	29,802,199.83	118,853,220	3,400,000	13,823,660.80	867,788.15	18,091,448.95	442,560	380.000
4 Hightstown Boro	503,602.00	2,169,110.13	22,383,238	109,000	409,930.00	80,000.00	598,930.00	15,840	11,950
5 Hopewell Boro	108,393.16	1,027,936.33	3,798,000	70,000	130,235.90	14,000.00	214,235.90	9,600	6,100
6 Hopewell Twp.	866,998.47	7,942,195.25	19,659,300	200,000	1,299,389.03	246,247.56	1,745,636.59	34,880	49,650
7 Lawrence Twp.	1,518,828.00	13,635,636.81	95,430,200	731,000	3,603,916.49	522,700.00	4,857,616.49	70,720	67,100
8 Pennington Boro	158,196.24	1,261,886.23	5,922,700	66,000	332,985.00	29,000.00	427,985.00	5,920	8,300
9 Princeton Boro	1,044,163.19	6,033,132.06	165,153,500	160,000	2,569,756.85	143,000.00	2,872,756.85	20,860	14,800
10 Princeton Twp.	1,666,579.00	11,556,340.71	125,017,700	484,333	2,029,267.00	455,133.00	2,968,733.00	21,920	35,850
11 Trenton City	16,258,248.24	31,355,083.56	237,717,440	900,000	20,236,014.51	2,600,000.00	23,736,014.51	608,000	177,550
12 Washington Twp.	....	1,707,708.70	4,296,990	170,000	767,415.04	163,919.96	1,101,335.00	9,920	11,950
13 West Windsor Twp.	628,289.00	7,634,357.98	14,890,950	400,000	1,375,087.00	249,051.00	2,024,138.00	18,880	25,850
Totals	$26,280,513.07	$141,585,907.68	$964,947.688	$7,912,333	$54,338,496.43	$6,145,839.67	$68,396,669.10	$1,428,270	$836,850

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $17,766,741.43

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .937148808

Net County Taxes Apportioned (12 A III) $43,035,295.56

‡Adjustments (Net Total 12 A IIb)± .... $ 348,700.31

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $43,383,995.87

County Library Budget

Appropriated $826,605.00

Adjustments .... $ 7,618.71

Total $834,223.71

Library Apportioned Rate $.04511200

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1979

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Carteret Boro	$ 94,897,900	$ 241,121,700	$ 336,019,600	$ 3,549,141	....	....	....	....	$ 339,568,741
2 Cranbury Twp.	20,403,100	68,511,400	88,914,500	986,451	....	....	....	....	89,900,951
3 Dunellen Boro	29,130,200	64,066,900	93,197,100	3,002,325	....	....	....	....	96,199,425
4 East Brunswick Twp.	176,814,100	398,477,900	575,292,000	7,873,600	....	....	....	....	583,165,600
5 Edison Twp.	293,553,600	750,444,100	1,043,997,700	11,300,494	....	....	....	....	1,055,298,194
6 Helmetta Boro	2,386,000	10,347,600	12,733,600	160,600	....	....	....	....	12,894,200
7 Highland Park Boro*	55,000,000	122,000,000	177,000,000	1,688,600	....	....	....	....	178,688,600
8 Jamesburg Boro	11,887,600	31,918,000	43,805,600	1,439,421	....	....	....	....	45,245,021
9 Metuchen Boro	62,612,900	130,151,700	192,764,600	6,684,600	....	....	....	....	199,449,200
10 Middlesex Boro	67,233,800	127,253,700	194,487,500	1,804,875	....	....	....	....	196,292,375
11 Milltown Boro	23,106,400	55,587,900	78,694,300	460,017	....	....	....	....	79,154,317
12 Monroe Twp.	52,028,400	171,657,500	223,685,900	3,158,613	....	....	....	....	226,844,513
13 New Brunswick City	74,397,400	233,319,300	307,716,700	44,578,138	....	....	....	....	352,294,838
14 North Brunswick Twp.	100,543,700	240,099,900	340,643,600	3,775,700	....	....	....	....	344,419,300
15 Old Bridge Twp.	205,858,000	469,183,000	675,041,000	6,138,600	....	....	....	....	681,179,600
16 Perth Amboy City	86,907,700	234,486,900	321,394,600	6,191,169	....	....	....	....	327,585,769
17 Piscataway Twp.	201,274,200	467,697,500	668,971,700	18,904,200	....	....	....	....	687,875,900
18 Plainsboro Twp.	24,169,600	70,116,600	94,286,200	1,846,208	....	....	$2,016,000	$2,016,000	94,116,408
19 Sayreville Boro	163,247,600	466,307,800	629,555,400	5,777,390	....	....	1,043,500	1,043,500	634,289,290
20 South Amboy City	29,206,900	69,981,900	99,188,800	1,573,250	....	....	....	....	100,762,050
21 South Brunswick Twp.	92,361,750	221,944,100	314,305,850	6,773,400	....	....	....	....	321,079,250
22 South Plainfield Boro	163,290,400	367,274,300	530,564,700	5,421,100	....	....	....	....	535,985,800
23 South River Boro	40,897,000	120,735,400	161,632,400	1,182,400	....	....	....	....	162,814,800
24 Spotswood Boro	24,020,900	60,650,000	84,670,900	1,638,928	....	....	....	....	86,309,828
25 Woodbridge Twp.	364,898,900	794,529,600	1,159,428,500	13,930,651	....	....	....	....	1,173,359,151
Totals	$2,460,128,050	$5,987,864,700	$8,447,992,750	$159,839,871	....	....	$3,059,500	$3,059,500	$8,604,773,121

*Highland Park Borough Estimated

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Carteret Boro	$ 2.91	99.61	$ 33,355	....	$ 35,442,648	$ 375,044,744	$ 2,258,141.82	....	....
2 Cranbury Twp.	2.28	86.92	942	....	19,956,878	109,858,771	661,457.08	....	....
3 Dunellen Boro	3.09	96.03	89,654	....	10,997,571	107,286,650	645,970.34	....	....
4 East Brunswick Twp.	4.10	73.43	1,067	....	227,039,140	810,205,807	4,878,246.58	....	....
5 Edison Twp.	3.62	65.95	610,101	....	590,518,657	1,646,426,952	9,913,134.09	....	....
6 Helmetta Boro	3.96	91.03	....	....	3,382,764	16,276,964	98,001.02	....	....
7 Highland Park Boro*	3.90	100.00	8,071	....	3,414,689	182,111,360	1,096,489.92	....	....
8 Jamesburg Boro	3.49	95.14	9,871	....	3,193,360	48,448,252	291,704.35	....	....
9 Metuchen Boro	4.26	73.37	540,712	....	79,310,211	279,300,123	1,681,663.46	....	....
10 Middlesex Boro	3.60	78.67	9,582	....	61,195,092	257,497,049	1,550,387.15	....	....
11 Milltown Boro	3.96	57.37	6,378	....	62,489,788	141,650,483	852,874.98	....	....
12 Monroe Twp.	3.04	74.61	1,125	....	82,651,215	309,496,853	1,863,477.97	....	....
13 New Brunswick City	4.13	87.79	763,994	....	72,738,540	425,797,372	2,563,723.40	....	....
14 North Brunswick Twp.	3.92	64.25	255,162	....	231,916,366	576,590,828	3,471,650.80	....	....
15 Old Bridge Twp.	3.17	103.36	118,369	$12,763,517	....	668,534,452	4,025,243.36	....	....
16 Perth Amboy City	4.28	67.85	610,311	....	201,685,427	529,881,507	3,190,413.97	....	....
17 Piscataway Twp.	3.23	86.31	708	....	134,193,024	822,069,632	4,949,678.66	....	....
18 Plainsboro Twp.	2.09	87.70	3,656	....	17,455,236	111,575,300	671,792.30	....	....
19 Sayreville Boro	2.20	95.60	88,163	....	99,323,145	733,700,598	4,417,608.72	....	....
20 South Amboy City	2.72	89.10	1,981,615	....	14,647,356	117,391,021	706,808.76	....	....
21 South Brunswick Twp.	3.69	76.25	486,776	....	118,252,825	439,818,851	2,648,146.72	....	....
22 South Plainfield Boro	2.70	98.59	328,418	....	28,574,993	564,889,211	3,401,195.36	....	....
23 South River Boro	3.53	87.50	1,695	....	27,091,533	189,908,028	1,143,433.66	....	....
24 Spotswood Boro	3.95	83.14	195,367	....	23,212,065	109,717,260	660,605.04	....	....
25 Woodbridge Twp.	3.64	63.74	2,905,299	....	763,123,166	1,939,387,616	11,677,050.25	....	....
Totals	....	....	$9,050,391	$12,763,517	$2,911,805,689	$11,512,865,684	$69,318,899.76	....	....

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Carteret Boro	$ 26,387.46		$ 2,231,754.36			$ 5,119,165.73			
2 Cranbury Twp.		$ 138.62	661,595.70			1,057,526.00			
3 Dunellen Boro	6,948.52		639,021.82			1,859,978.60			
4 East Brunswick Twp.	12,966.70		4,865,279.88			13,353,758.49			
5 Edison Twp.	43,584.21		9,869,549.88			25,360,800.00		$ 2,062,762.50	
6 Helmetta Boro			98,001.02			354,003.00			
7 Highland Park Boro*	26,726.41		1,069,763.51			4,340,624.42			
8 Jamesburg Boro	1,295.05		290,409.30			922,686.00			
9 Metuchen Boro	803.62		1,680,859.84			4,698,230.55			
10 Middlesex Boro	5,936.92		1,544,450.23			3,979,866.25			
11 Milltown Boro	412.95		852,462.03			2,047,167.00			
12 Monroe Twp.		16,599.01	1,880,076.98			4,675,622.50			
13 New Brunswick City	26,136.64		2,537,586.76			7,552,657.00		228,178.06	
14 North Brunswick Twp.	10,742.91		3,460,907.89			8,621,245.00			
15 Old Bridge Twp.	26,480.55		3,998,762.81			13,078,406.13			
16 Perth Amboy City	30,918.01		3,159,495.96			6,690,757.00		304,948.50	
17 Piscataway Twp.	65,020.26		4,884,658.40			14,412,001.50			
18 Plainsboro Twp.	1,126.49		670,665.81				$ 1,234,754.21		
19 Sayreville Boro	134,253.48		4,283,355.24			9,656,060.00			
20 South Amboy City	94.39		706,714.37			1,970,967.50		24,768.00	
21 South Brunswick Twp.		14,083.13	2,662,229.85			9,119,233.62			
22 South Plainfield Boro	27,227.40		3,373,967.96			9,114,931.00			
23 South River Boro	136.20		1,143,297.46			3,035,281.00			
24 Spotwood Boro	264.46		660,340.58			2,156,664.00			
25 Woodbridge Twp.	59,882.89		11,617,167.36			29,511,123.74			
Totals	$507,345.52	$30,820.76	$68,842,375.00			$182,688,756.03	$1,234,754.21	$2,620,657.06	

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + CIs, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Carteret Boro	$ 2,519,990.75	$ 9,870,910.84	$ 47,785,700	$ 400,000.00	$ 2,238,738.00	$ 200,000.00	$ 2,838,738.00	$ 105,440.00	$ 97,850.00
2 Cranbury Twp.	325,764.00	2,044,885.70	7,412,700	140,000.00	451,261.00	32,000.00	623,261.00	6,240.00	6,950.00
3 Dunellen Boro	473,199.55	2,972,199.97	9,169,200	90,000.00	618,526.87	74,500.00	783,026.87	40,640.00	28,550.00
4 East Brunswick Twp.	5,668,361.84	23,887,400.21	81,049,100	393,393.00	3,781,651.26	511,202.92	4,686,247.18	64,320.00	161,850.00
5 Edison Twp.	864,364.65	38,157,477.03	159,137,100	2,655,500.00	17,312,328.68	570,000.00	20,537,828.68	167,840.00	265,700.00
6 Helmetta Boro	57,785.39	509,789.41	1,501,100	27,000.00	139,520.61	27,800.00	194,320.61	3,520.00	2,800.00
7 Highland Park Boro*	1,558,075.92	6,968,463.85	31,567,800	60,000.00	865,772.78	130,000.00	1,055,772.78	43,040.00	33,300.00
8 Jamesburg Boro	364,734.22	1,577,829.52	6,644,100	50,000.00	374,106.49	80,000.00	504,106.49	17,440.00	11,700.00
9 Metuchen Boro	2,116,976.24	8,496,066.63	24,945,600	166,631.71	1,360,538.41	110,000.00	1,637,170.12	54,080.00	65,150.00
10 Middlesex Boro	1,525,708.67	7,050,025.15	16,929,400	350,000.00	1,261,250.06	220,000.00	1,831,250.06	51,040.00	65,250.00
11 Milltown Boro	228,230.14	3,127,859.17	4,912,500	66,500.00	837,875.06	44,900.00	949,275.06	40,480.00	34,200.00
12 Monroe Twp.	334,446.67	6,890,146.15	45,341,200	600,000.00	1,329,989.01	385,000.00	2,314,989.01	34,880.00	59,300.00
13 New Brunswick City	4,213,889.84	14,532,311.66	166,721,875	750,000.00	7,209,756.50	450,000.00	8,409,756.50	148,960.00	52,050.00
14 North Brunswick Twp.	1,413,696.00	13,495,848.89	36,393,100	540,000.00	3,132,475.00	270,000.00	3,942,475.00	77,280.00	64,450.00
15 Old Bridge Twp.	4,467,061.00	21,544,229.94	100,268,600	80,000.00	3,937,421.00	505,000.00	4,522,421.00	134,080.00	184,800.00
16 Perth Amboy City	3,854,346.08	14,009,547.54	63,001,700	1,050,000.00	5,555,229.00	435,000.00	7,040,229.00	195,200.00	73,850.00
17 Piscataway Twp.	2,884,407.10	22,181,067.00	184,247,000	470,000.00	4,647,462.36	475,000.00	5,592,462.36	75,360.00	119,150.00
18 Plainsboro Twp.	58,901.00	1,964,321.02	18,118,000	540,000.00	596,949.00	5,000.00	1,141,949.00	4,160.00	2,800.00
19 Sayreville Boro	....	13,939,415.24	196,163,900	1,625,000.00	7,273,361.43	370,000.00	9,268,361.43	120,640.00	159,750.00
20 South Amboy City	30,000.00	2,732,449.87	25,373,000	1,264,684.21	2,452,215.30	95,000.00	3,811,899.51	70,400.00	32,950.00
21 South Brunswick Twp.	64,000.00	11,845,463.47	43,173,300	1,631,403.00	3,656,935.00	170,000.00	5,458,338.00	36,480.00	54,750.00
22 South Plainfield Boro	1,973,089.61	14,461,988.57	58,784,300	850,000.00	2,349,393.42	225,000.00	3,424,393.42	72,160.00	111,350.00
23 South River Boro	1,567,449.27	5,746,027.73	17,055,100	169,000.00	1,009,978.12	126,000.00	1,304,978.12	119,520.00	59,350.00
24 Spotswood Boro	589,776.92	3,406,781.50	8,820,300	175,000.00	724,682.34	80,000.00	979,682.34	18,880.00	37,700.00
25 Woodbridge Twp.	1,513,795.20	42,642,086.30	193,237,200	2,285,000.00	20,459,281.00	805,000.00	23,549,281.00	351,040.00	438,000.00
Totals	$38,668,050.06	$294,054,592.36	$1,547,752,875	$16,429,111.92	$93,576,697.70	$6,396,402.92	$116,402,221.54	$2,053,120.00	$2,223,550.00

*Highland Park Boro Estimated

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $45,871,375.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .602100

Net County Taxes Apportioned (12 A III) $68,842,375.00

‡Adjustments (Net Total 12 A IIb)± .... $ 476,524.76

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $69,318,899.76

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1979

TAXING DISTRICT	1	2	3	4	5				6
					Deductions				
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Aberdeen Twsp.	$ 34,609,250	$ 100,107,269	$ 134,716,879	$ 1,113,172	....	....	....	....	$ 135,830,051
2 Allenhurst Boro.	5,040,575	10,400,850	15,441,425	203,841	....	....	....	....	15,645,266
3 Allentown Boro.	3,779,400	18,044,600	21,824,000	615,884	....	....	....	....	22,439,884
4 Asbury Park City	19,182,900	55,292,930	74,475,830	8,516,086	....	....	....	....	82,991,916
5 Atlantic Highlands Boro.	21,237,100	45,599,400	66,836,500	1,380,059	....	....	....	....	68,216,559
6 Avon-By-The Sea Boro.	10,121,825	14,958,575	25,080,400	161,340	....	....	....	....	25,241,740
7 Belmar Boro.	20,201,800	45,408,300	65,610,100	543,568	....	....	....	....	66,153,668
8 Bradley Beach Boro.	7,849,692	25,217,902	33,067,594	317,803	....	....	....	....	33,385,397
9 Brielle Boro.	25,852,700	39,580,600	65,433,300	377,234	....	....	....	....	65,810,534
10 Colts Neck Twsp.	38,822,840	81,244,002	120,066,842	1,375,499	....	....	....	....	121,442,341
11 Deal Boro.	21,672,270	31,856,120	53,528,390	385,813	....	....	....	....	53,914,203
12 Eatontown Boro.	70,024,400	159,946,500	229,970,900	4,098,902	....	....	....	....	234,069,802
13 Englishtown Boro.	1,770,282	6,055,400	7,825,682	910,351	....	....	....	....	8,736,033
14 Fair Haven Boro.	19,163,000	38,982,100	58,595,100	210,998	....	....	....	....	58,806,098
15 Farmingdale Boro.	1,756,500	7,327,700	9,084,200	795,668	....	....	....	....	9,879,868
16 Freehold Boro.	15,026,475	67,424,350	82,450,825	5,893,852	....	....	....	....	88,344,677
17 Freehold Twsp.	59,066,300	165,239,875	224,306,175	3,453,399	....	....	....	....	227,759,574
18 Hazlet Twsp.	87,861,150	172,620,350	260,481,500	1,676,243	....	....	....	....	262,157,743
19 Highlands Boro.	19,159,190	37,136,016	56,295,206	330,828	....	....	....	....	56,626,034
20 Holmdel Twsp.	79,048,520	261,819,040	340,867,560	6,209,493	....	....	....	....	347,077,053
21 Howell Twsp.	37,850,410	128,716,650	166,567,060	2,263,640	....	....	....	....	168,830,700
22 Interlaken Boro.	4,576,600	8,648,200	13,224,800	58,218	....	....	....	....	13,283,018
23 Keansburg Boro.	9,606,300	36,944,125	46,550,425	388,818	....	....	....	....	46,939,243
24 Keyport Boro.	24,113,700	48,169,600	72,283,300	4,017,410	....	....	....	....	76,300,170
25 Little Silver Boro.	27.166,100	53,597,200	80,763,300	563,914	....	....	....	....	81,327,214
26 Loch Arbour Village	1,204,650	2,516,300	3,720,950	46,575	....	....	....	....	3,767,5525
27 Long Branch City	82,998,950	223,171,000	306,169,950	5,791,508	....	....	....	....	311,961,458
28 Manalapan Twsp.	47,685,480	124,521,650	172,207,130	1,478,098	....	....	....	....	173,685,228
29 Manasquan Boro.	26,710,250	43,420,900	70,131,150	500,945	....	....	....	....	70,632,095
30 Marlboro Twsp.	45,677,094	116,326,482	162,003,576	2,448,667	....	....	....	....	164,452,243

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1979 (Continued)

		1	2	3	4	5				6
						Deductions				
						(a)	(b)	(c)	(d)	
	TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
31	Matawan Boro.	36,462,750	84,540,700	121,003,450	1,113,763	....	....	....	....	122,117,213
32	Middletown Twsp.	232,156,300	401,595,900	633,752,200	6,866,282	....	....	$ 5,000	$ 5,000	640.633,482
33	Millstone Twsp.	14,628,145	24,432,900	39,061,045	433,373	....	....	....	....	39,494,418
34	Monmouth Beach Boro.	16,020,700	45,944,400	61,965,100	276,970	....	....	....	....	62,242,070
35	Neptune Twsp.	51,936,200	152,207,700	204,143,900	3,333,313	....	....	....	....	207,477,213
36	Neptune City Boro.	10,853,000	30,284,950	41,137,950	367,676	....	....	7,300	7,300	41,498,326
37	Ocean Twsp.	126,073,050	264,708,000	390,781,050	2,940,852	....	....	....	....	393,721,902
38	Oceanport Boro.	23,756,000	60,639,600	84,395,600	697,351	....	....	....	....	85,092,951
39	Red Bank Boro.	49,284,100	108,202,550	157,486,650	6,313,383	....	....	....	....	163,800,033
40	Roosevelt Boro.	3,023,985	7,519,380	10,543,365	70,490	....	....	....	....	10,613,855
41	Rumson Boro.	60,480,800	125,258,500	185,739,300	1,277,909	....	....	....	....	187,017,209
42	Sea Bright Boro.	9,377,570	21,479,300	30,856,870	203,133	....	....	....	....	31,060,003
43	Sea Girt Boro.	30,357,000	31,448,000	61,805,000	421,812	....	....	....	....	62,226,812
44	Shrewsbury Boro.	22,521,600	42,142,900	64,664,500	952,374	....	....	....	....	65,616,874
45	Shrewsbury Twsp.	695,000	1,400,000	2,095,000	44,436	....	....	....	....	2,139,436
46	South Belmar Boro.	4,184,600	9,841,650	14,026,250	152,872	....	....	....	....	14,179,122
47	Spring Lake Boro.	38,026,900	44,732,250	82,759,150	2,284,171	....	....	....	....	85,043,321
48	Spring Lake Hts. Boro.	25,232,100	47,597,100	72,829,200	547,974	....	....	....	....	73,377,174
49	Tinton Falls Boro.	45,931,050	119,630,500	165,561,550	1,385,133	....	....	....	....	166,946,683
50	Union Beach Boro.	5,926,625	27,276,000	33,202,625	283,435	....	....	....	....	33,486,060
51	Upper Freehold Twsp.	11,314,238	20,429,350	31,743,588	1,196,413	....	....	....	....	32,940,001
52	Wall Twsp.	67,049,800	132,198,300	199,248,100	2,001,007	....	....	....	....	210,249,107
53	West Long Branch Boro.	30,451,410	76,885,280	107,336,690	862,118	....	....	....	....	108,198,808
	Totals	$1,785,028,626	$4,050,689,556	$5,835,718,182	$90,174,066	....	....	$12,300	$12,300	$5,925,879,948

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Aberdeen Twsp.	$5.362	59.82	$ 8,984	...	$ 97,461,416	$ 233,300,451	$ 1,390,766.54	...	...
2 Allenhurst Boro.	3.313	59.07	2,100	...	11,323,440	26,970,806	160,780.21	...	...
3 Allentown Boro.	3.837	89.37	...	...	2,803,610	25,243,494	150,483.24	...	...
4 Asbury Park City	9.417	73.42	...	...	34,555,059	117,546,975	700,729.03	...	...
5 Atlantic HIghlands Boro.	3.922	86.08	...	...	11,729,512	79,946,071	476,579.96	...	...
6 Avon-By-The Sea Boro.	4.459	50.01	...	...	25,666,905	50,908,645	303,480.08	...	...
7 Belmar Boro.	4.374	59.26	...	...	47,197,572	113,351,240	675,717.13	...	...
8 Bradley Beach Boro.	6.748	58.16	20,216	...	24,773,746	58,179,359	346,822.76	...	...
9 Brielle Boro.	3.978	64.41	...	...	37,448,328	103,258,862	615,553.76	...	...
10 Coits Neck Twsp.	3.801	60.95	...	...	79,612,955	201,055,296	1,198,544.53	...	...
11 Deal Boro.	3.135	52.16	...	...	49,516,978	103,431,181	616,581.00	...	...
12 Eatontown Boro.	2.853	93.26	3,794	...	25,062,220	259,135,816	1,544,778.08	...	...
13 Englishtown Boro.	4.521	67.92	60	...	4,390,814	13,126,907	78.253.01	...	...
14 Fair Haven Boro.	5.992	53.38	...	...	51,917,466	110,723,564	660,052.85	...	...
15 Farmingdale Boro.	5.524	46.64	...	...	11,231,797	21,111,665	125,852.30	...	...
16 Freehold Boro.	4.566	67.07	14,715	...	46,056,516	134,415,908	801,289.27	...	...
17 Freehold Twsp.	4.388	62.92	7,772	...	140,533,230	368,300,576	2,195,538.48	...	...
18 Hazlet Twsp.	2.853	96.92	528	...	14,489,017	276,647,288	1,649,168.66	...	...
19 Highlands Boro.	3.920	88.90	...	...	7,908,739	64,534,773	384,709.08	...	...
20 Holmdel Twsp.	2.272	111.62	...	$19,957,801	...	327,119,252	1,950,045.57	...	...
21 Howell Twsp.	5.194	50.99	4,828	...	168,510,586	337,346,114	2,011,010.63	...	...
22 Interlaken Boro.	3.303	53.87	...	...	11,325,393	24,608,411	146,697.34	...	...
23 Keansburg Boro.	6.298	56.37	...	...	37,876,435	84,815,678	505,609.00	...	...
24 Keyport Boro.	4.111	84.42	1,104	...	16,334,640	92,636,454	552,230.74	...	...
25 Little Silver Boro.	4.976	63.88	438	...	47,058,621	128,386,273	765,345.00	...	...
26 Loch Arbour Village	7.021	53.10	...	...	3,391,852	7,159,377	42,678.97	...	...
27 Long Branch City	3.707	89.50	194,715	...	43,461,219	355,617,392	2,119,930.62	...	...
28 Manalapan Twsp.	4.688	62.87	26	...	105,180,279	278,865,533	1,662,392.21	...	...
29 Manasquan Boro.	4.887	54.18	...	...	60,883,463	131,515,558	783,999.50	...	...
30 Marlboro Twsp.	4.662	62.73	...	...	99,306,578	263,758,821	1,572,337.05	...	...

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
31 Matawan Boro.	$ 2.957	105.82	$ 14,824	$ 5,030,330	....	$ 117,101,707	$ 698,074.67	....	....
32 Middletown Twsp.	4.206	64.43	1,033	....	$ 359,894,878	1,000,529,393	5,964,423.97	....	....
33 Millstone Twsp.	4.465	48.74	....	....	43,067,279	82,561,697	492,172.41	....	....
34 Monmouth Beach Boro.	3.600	80.95	....	....	14,848,410	77,090,480	459,557.02	....	....
35 Neptune Twsp.	4.816	63.09	10,922	....	128,673,060	336,161,195	2,003,947.01	....	....
36 Neptune City Boro.	4.880	63.33	....	....	26,006,745	67,505,071	402,415.83	....	....
37 Ocean Twsp.	3.335	91.44	....	....	41,333,493	435,055,395	2,593,481.85	....	....
38 Oceanport Boro.	3.569	72.19	5,159	....	35,399,758	120,497,868	718,320.10	....	....
39 Red Bank Boro.	4.175	88.42	131,812	....	29,060,953	192,992,798	1,150,481.81	....	....
40 Roosevelt Boro.	4.125	91.90	....	....	1,039,051	11,652,906	69,466.10	....	....
41 Rumson Boro.	3.342	91.42	....	....	18,333,601	205,350,810	1,224,151.24	....	....
42 Sea Bright Boro.	3.974	70.16	....	....	14,246,598	45,306,601	270,084.80	....	....
43 Sea Girt Boro.	3.015	60.13	....	....	41,487,581	103,714,393	618,269.30	....	....
44 Shrewsbury Boro.	3.884	80.73	....	....	18,100,333	83,717,207	499,060.72	....	....
45 Shrewsbury Twsp.	4.787	100.00	....	....	* 870,367	3,009,803	17,942.24	....	....
46 South Belmar Boro.	6.042	56.16	....	....	11,193,159	25,372,281	151,250.97	....	....
47 Spring Lake Boro.	3.060	65.22	....	....	45,406,668	130,449,989	777,647.36	....	....
48 Spring Lake Hts. Boro.	3.096	82.84	....	....	16,098,296	89,475,470	533,387.27	....	....
49 Tinton Falls Boro.	2.960	109.98	....	9,898,749	....	157,047,934	936,204.84	....	....
50 Union Beach Boro.	5.584	53.07	12	....	32,112,172	65,598,244	391,048.72	....	....
51 Upper Freehold Twsp.	4.617	51.67	....	....	32,228,196	65,168,197	388,485.10	....	....
52 Wall Twsp.	4.370	55.69	....	....	166,108,706	367,357,813	2,189,918.42	....	....
53 West Long Branch Boro.	3.252	84.88	....	....	23,545,803	131,744,611	785,364.95	....	....
Totals	....	....	$423,042	$34,886,880	$2,416,063,493	$8,307,479,603	$49,523,113.30	....	....

*Includes the amount of $854,789 added pursuant to N.J.S.A. 40:55C-40, et seq.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Aberdeen Twsp.	$ 12,579.44	...	$ 1,378,187.10	...	...	...	R$ 4,545,068.94	...	...
2 Allenhurst Boro.	...	...	160,780.21	$ 5,678.53	...	$ 141,231.00	...	...	...
3 Allentown Boro.	371.07	...	150,112.17	5,301.97	$ 3,418.44	...	R 514,644.08	...	...
4 Asbury Park City	2,634.43	...	698,094.60	...	...	2,694,454.00	...	$ 40,408.33	...
5 Atlantic HIghlands Boro.	287.87	...	476,292.09	16,822.16	10,826.19	596,419.00	R 963,049.08	...	...
6 Avon-By-The Sea Boro.	...	...	303,480.08	...	6,893.98	423,870.00	...	...	...
7 Belmar Boro.	70.36	$ 197.88	675,844.65	...	15,349.87	1,137,341.00	...	...	...
8 Bradley Beach Boro.	28.65	...	346,794.11	...	...	1,072,434.00	...	...	...
9 Brielle Boro.	61.30	...	615,492.46	21,738.43	...	1,323,334.20	...	...	...
10 Colts Neck Twsp.	1,727.15	816.63	1,197,634.01	42,299.28	...	2,256,986.75	R 1,119,717.98	...	...
11 Deal Boro.	778.04	...	615,802.96	21,749.75	...	638,485.50	...	...	...
12 Eatontown Boro.	15,036.17	...	1,529,741.91	54,050.74	...	2,298,990.50	R 1,442,311.40	...	...
13 Englishtown Boro.	33.60	...	78,219.41	2,762.65	1,777.63	R 168,781.58	R 74,786.72	...	...
14 Fair Haven Boro.	130.96	...	659,921.89	23,307.63	...	1,215,871.00	R 1,013,353.74	...	...
15 Farmingdale Boro.	...	...	125,852.30	4,444.93	2,858.91	246,040.00	R 142,981.24	...	...
16 Freehold Boro.	188.00	...	801,101.27	...	...	1,234,697.91	R 886,24.03	...	...
17 Freehold Twsp.	57,275.89	783.02	2,139,045.61	75,576.40	...	4,584,021.00	R 2,238,975.58	...	...
18 Hazlet Twsp.	1,700.15	188.55	1,647,657.06	58,194.14	...	4,398,904.38	...	...	...
19 Highlands Boro.	3,714.01	...	380,995.07	13,459.32	...	486,365.00	R 709,955.27	...	...
20 Holmdel Twsp.	11,485.66	...	1,938,559.91	68,480.65	...	5,584,071.18	...	...	...
21 Howell Twsp.	48,617.16	...	1,962,393.47	69,329.02	...	4,247,520.06	R 2,334,035.19	...	...
22 Interlaken Boro.	70.49	...	146,626.85	5,178.71	...	42,541.00	...	...	...
23 Keansburg Boro.	5,156.91	...	500,452.09	17,678.94	...	1,375,394.68	...	...	...
24 Keyport Boro.	3,194.82	1,283.60	550,319.52	...	...	1,536,839.00	...	...	...
25 Little Silver Boro.	454.05	...	764,890.95	27,014.77	...	1,512,237.00	R 1,179,936.12	...	...
26 Loch Arbour Village	354.90	...	42,324.07	1,495.06	...	...	J 130,506.04	...	...
27 Long Branch City	61,760.80	3,976.55	2,062,146.37	...	...	6,281,602.00	...	204,160.99	...
28 Manalapan Twsp.	6,953.00	157.60	1,655,596.81	58,478.22	...	R 3,563,182.80	R 1,826,975.13	...	...
29 Manasquan Boro.	19.58	...	783,979.92	27,689.11	17,809.66	1,949,610.00	...	...	...
30 Marlboro Twsp.	8,220.03	...	1,564,117.02	55,246.97	35,717.87	3,660,558.12	R 1,331,274.13	...	...

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
31 Matawan Boro.	3,455.71	525.87	695,144.83	....	....	....	R 2,220,586.26	....	....
32 Middletown Twsp.	9,364.19	2,915.60	5,957,975.38	....	....	16,054,701.75	....	....	....
33 Millstone Twsp.	272.87	....	491,899.54	17,373.48	....	1,254,483.12	....	....	....
34 Monmouth Beach Boro.	1,233.47	....	458,323.55	16,188.17	....	698,410.57	R 525,381.21	....	....
35 Neptune Twsp.	1,844.39	301.62	2,002,404.24	....	....	5,944,298.15	....	....	....
36 Neptune City Boro.	10,402.57	....	392,013.26	13,852.61	9,141.45	1,050,720.00	....	....	....
37 Ocean Twsp.	1,902.15	....	2,591,579.70	91,533.05	....	....	J 7,764,975.58	....	....
38 Oceanport Boro.	862.80	....	717,457.30	25,340.92	....	1,007,841.00	R 818,517.60	....	....
39 Red Bank Boro.	4,292.00	....	1,146,189.81	....	....	2,574,546.74	R 1,963,121.55	....	....
40 Roosevelt Boro.	147.63	....	69,318.47	2,448.45	1,578.02	315,016.00	....	....	....
41 Rumson Boro.	1,620.44	38.89	1,222,569.69	43,181.64	....	1,920,924.20	R 2,099,434.95	....	....
42 Sea Bright Boro.	450.46	....	269,634.34	9,523.36	....	184,780.00	R 295,491.69	....	....
43 Sea Girt Boro.	210.23	....	618,059.07	21,829.32	....	783,510.00	....	....	....
44 Shrewsbury Boro.	114.75	....	498,945.97	17,622.23	....	815,090.00	R 686,027.83	....	....
45 Shrewsbury Twsp.	....	....	17,942.24	633.70	....	R 27,265.29	R 6,100.91	....	....
46 South Belmar Boro.	....	....	151,250.97	5,341.97	3,435.88	437,191.00	....	....	....
47 Spring Lake Boro.	43.15	17.98	777,622.19	....	....	985,931.25	....	....	....
48 Spring Lake Hts. Boro.	3,622.88	....	529,764.39	18,714.18	....	1,213,612.00	....	....	....
49 Tinton Falls Boro.	14,794.15	....	921,410.69	32,557.91	....	R 1,819,030 55	R 1,311,694.69	....	....
50 Union Beach Boro.	144.08	63.77	390,968.41	13,808.51	....	1,011,336.50	....	....	....
51 Upper Freehold Twsp.	962.36	90.67	387,613.14	13,690.45	....	....	R 1,093,191.42	....	....
52 Wall Twsp.	537.02	73.14	2,189,454.54	77,329.08	49,747.10	5,528,883.00	....	....	....
53 West Long Branch Boro.	4,182.03	....	781,182.92	27,593.59	....	1,214,870.50	R 1,062,571.61	....	....
Totals	$303,363.82	$11,431.37	$49,231,180.85	$1,124,540.00	$158,555.00	$99,514,224.28	$40,301,181.87	$244,569.32	....

R—Regional School
J—Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + CIa, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Aberdeen Twsp.	$ 1,360,064.76	$ 7,283,320.80	$ 15,651,300	$ 344,250.00	$ 1,109,721.61	$ 280,000.00	$ 1,733,971.61	$ 47,040.00	$ 61,050.00
2 Allenhurst Boro.	210,681.50	518,371.24	940,050	80,000.00	494,185.96	11,000.00	585,185.96	2,080.00	3,050.00
3 Allentown Boro.	187,613.00	861,089.66	4,277,800	106,000.00	99,387.00	28,000.00	233,387.00	5,600.00	6,250.00
4 Asbury Park City	4,382,898.73	7,815,855.66	34,308,010	....	3,678,552.78	700,000.00	4,378,552.78	38,560.00	15,250.00
5 Atlantic Highlands Boro.	612,055.88	2,675,456.30	6,842,800	364,300.00	472,382.26	90,000.00	926,682.26	20,000.00	18,100.00
6 Avon-By-The Sea Boro.	391,530.00	1,125,774.06	1,983,900	245,000.00	295,591.31	32,000.00	572,591.31	12,480.00	7,600.00
7 Belmar Boro.	1,065,102.00	2,893,637.52	10,863,850	732,759.00	1,094,680.00	125,000.00	1,952,439.00	37,280.00	17,700.00
8 Bradley Beach Boro.	833,814.01	2,253,042.12	2,477,032	13,000.00	699,176.98	83,900.00	796,076.98	32,960.00	10,150.00
9 Brielle Boro.	658,000.00	2,618,565.09	3,564,850	383,785.00	201,402.00	95,000.00	680,187.00	12,800.00	15,150.00
10 Colts Neck Twsp.	....	4,616,638.02	10,925,800	530,000.00	1,018,189.00	114,000.00	1,662,189.00	9,280.00	20,050.00
11 Deal Boro.	414,638.33	1,690,676.54	3,162,900	250,000.00	761,332.27	44,000.00	1,055,332.27	4,640.00	6,100.00
12 Eatontown Boro.	1,353,391.10	6,678,485.65	45,760,100	850,000.00	1,229,926.96	333,000.00	2,412,926.96	20,480.00	30,500.00
13 Englishtown Boro.	68,632.20	394,960.19	1,304,200	20,000.00	128,904.24	25,000.00	173,904.24	6,080.00	2,350.00
14 Fair Haven Boro.	611,688.00	3,524,142.26	4,881,200	94,000.00	324,998.00	95,000.00	513,998.00	20,640.00	27,050.00
15 Farmingdale Boro.	23,588.79	545,766.17	1,220,900	50,000.00	99,780.14	16,000.00	165,780.14	4,320.00	4,350.00
16 Freehold Boro.	1,111,757.19	4,034,080.40	24,962,925	438,000.00	838,388.96	80,000.00	1,356,388.96	38,080.00	30,550.00
17 Freehold Twsp.	956,500.00	9,994,118.59	40,874,335	1,300,000.00	1,809,200.00	275,000.00	3,384,200.00	27,360.00	54,100.00
18 Hazlet Twsp.	1,375,181.00	7,479,936.58	32,379,600	625,000.00	1,342,497.50	140,000.00	2,107,497.50	44,640.00	102,500.00
19 Highlands Boro.	629,154.16	2,219,928.82	7,676,790	210,000.00	368,776.01	175,000.00	753,776.01	32,640.00	12,700.00
20 Holmdel Twsp.	295,023.00	7,886,134.74	39,388,775	850,000.00	1,979,873.00	150,000.00	2,979,873.00	10,240.00	26,950.00
21 Howell Twsp.	157,087.67	8,770,365.41	26,183,500	950,000.00	3,657,644.19	400,000.00	5,007,644.19	121,120.00	69,650.00
22 Interlaken Boro.	244,498.87	438,845.43	423,700	32,000.00	73,221.34	2,500.00	107,721.34	2,560.00	7,250.00
23 Keansburg Boro.	1,062,953.71	2,956,479.42	10,189,400	162,000.00	2,136,826.41	319,000.00	2,617,826.41	53,280.00	23,250.00
24 Keyport Boro.	1,049,809.04	3,136,967.56	22,494,200	175,000.00	714,589.13	190,000.00	1,079,589.13	33,440.00	19,450.00
25 Little Silver Boro.	562,786.00	4,046,864.84	4,591,100	280,000.00	456,825.00	140,000.00	876,825.00	12,960.00	27,650.00
26 Loch Arbour Village	90,200.00	264,525.17	122,300	49,025.00	50,109.71	15,000.00	114,134.71	1,600.00	950.00
27 Long Branch City	3,017,839.01	11,565,748.37	55,256,000	1,099,254.51	4,614,551.40	600,000.00	6,313,805.91	125,280.00	65,150.00
28 Manalapan Twsp.	1,039,223.11	8,143,456.07	14,321,850	245,000.00	1,578,447.52	270,000.00	2,093,447.52	35,200.00	58,600.00
29 Manasquan Boro.	673,288.01	3,452,376.70	9,992,300	115,000.00	555,087.30	252,144.00	922,231.30	42,240.00	23,050.00
30 Marlboro Twsp.	1,020,876.67	7,667,790.78	39,635,080	400,000.00	1,627,345.99	195,000.00	2,222,345.99	22,080.00	32,250.00

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
31 Matawan Boro.	696,193.67	3,611,924.76	16,393,400	....	1,314,356.40	110,000.00	1,424,356.40	22,560.00	28,450.00
32 Middletown Twsp.	4,938,087.76	26,950,764.89	113,301,886	623,399.76	4,682,919.20	1,225,000.00	6,531,318.96	180,160.00	252,350.00
33 Millstone Twsp.	....	1,763,756.14	2,184,170	358,000.00	352,000.00	110,000.00	820,000.00	14,400.00	8,250.00
34 Monmouth Beach Boro.	542,750.00	2,241,053.50	12,884,800	220,000.00	261,828.00	57,000.00	538,828.00	6,880.00	9,700.00
35 Neptune Twsp.	2,045,851.22	9,992,553.61	52,911,490	1,100,000.00	3,160,906.73	490,000.00	4,750,906.73	125,440.00	103,250.00
36 Neptune City Boro.	559,741.88	2,025,469.20	2,761,700	94,000.00	439,977.00	57,500.00	591,447.00	31,840.00	18,600.00
37 Ocean Twsp.	2,685,133.83	13,133,222.16	38,607,800	503,000.00	2,198,539.39	490,000.00	3,191,539.39	47,840.00	82,400.00
38 Oceanport Boro.	468,000.00	3,037,156.82	64,971,500	293,200.00	526,299.54	50,000.00	869,499.54	12,480.00	25,800.00
39 Red Bank Boro.	1,155,908.05	6,839,766.15	30,689,711	800,000.00	1,837,387.31	325,000.00	2,962,387.31	54,240.00	24,400.00
40 Roosevelt Boro.	49,562.84	437,923.78	1,601,620	35,000.00	73,509.79	25,000.00	133,509.79	5,440.00	2,600.00
41 Rumson Boro.	965,842.19	6,251,952.67	20,940,300	545,000.00	1,100,998.00	220,000.00	1,865,998.00	23,040.00	30,650.00
42 Sea Bright Boro.	474,920.00	1,234,349.39	1,988,050	160,000.00	258,270.00	90,000.00	508,270.00	7,840.00	4,500.00
43 Sea Girt Boro.	452,990.00	1,876,388.39	16,868,400	212,000.00	266,967.00	46,000.00	524,967.00	7,520.00	13,000.00
44 Shrewsbury Boro.	531,497.00	2,549,183.03	5,147,300	150,000.00	312,777.00	60,000.00	522,777.00	8,480.00	16,100.00
45 Shrewsbury Twsp.	50,481.64	102,423.78	1,590,800	62,809.40	97,443.00	....	160,252.40	....	....
46 South Belmar Boro.	259,599.00	856,818.82	474,817	58,000.00	118,163.98	45,000.00	221,163.98	22,720.00	5,150.00
47 Spring Lake Boro.	839,400.00	2,602,953.44	15,797,500	461,252.00	351,103.00	90,000.00	902,355.00	17,920.00	16,050.00
48 Spring Lake Hts. Boro.	510,364.70	2,272,455.27	2,893,300	120,000.00	315,267.75	95,000.00	530,267.75	23,360.00	18,100.00
49 Tinton Falls Boro.	858,587.68	4,943,281.52	167,975,350	297,250.00	947,523.00	200,000.00	1,444,773.00	13,120.00	30,450.00
50 Union Beach Boro.	454,000.00	1,870,113.42	9,221,000	275,000.00	1,033,356.00	120,000.00	1,428,356.00	47,680.00	25,200.00
51 Upper Freehold Twsp.	26,350.00	1,520,845.28	5,444,150	225,000.00	273,650.00	60,000.00	558,650.00	14,560.00	8,450.00
52 Wall Twsp.	950,000.00	8,795,413.72	89,507,000	1,528,368.00	1,858,646.07	300,000.00	3,687,014.07	95,200.00	69,750.00
53 West Long Branch Boro.	433,083.00	3,519,301.62	41,664,600	143,624.09	700,526.88	129,000.00	973,150.97	16,640.00	31,800.00
Totals	$45,408,220.20	$235,982,471.52	$1,192,477,191	$19,258,276.76	$55,994,009.01	$9,670,044.00	$84,922,329.77	$1,676,320.00	$1,623,750.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $39,606,068.94

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ 0.596126811

Net County Taxes Apportioned (12 A III) $49,231,180.85

‡Adjustments (Net Total 12 A IIb)± .... + 291,932.45

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $49,523,113.30

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1979

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Boonton Town	$ 22,140,500	$ 56,274,350	$ 78,414,850	$ 3,563,659	....	$1,000	....	$ 1,000	$ 81,977,509
2 Boonton Twsp.	12,481,100	28,113,800	40,594,900	374,872	....	1,000	....	1,000	40,968,772
3 Butler Boro.	24,909,710	44,884,650	69,794,360	618,096	....	....	....	....	70,412,456
4 Chatham Boro.	25,739,050	56,927,500	82,666,550	428,611	....	....	....	....	83,095,161
5 Chatham Twsp.	22,711,400	71,164,994	93,876,394	284,106	....	....	....	....	94,160,500
6 Chester Boro.	13,606,000	26,908,300	40,514,300	1,081,549	....	....	....	....	41,595,849
7 Chester Twsp.	28,817,900	51,842,900	80,660,800	1,428,757	....	....	....	....	82,089,557
8 Denville Twsp.	49,984,750	97,102,300	147,087,050	2,399,819	....	1,000	....	1,000	149,485,869
9 Dover Town	18,882,680	59,888,219	78,770,899	3,043,491	....	....	....	....	81,814,390
10 East Hanover Twsp.	64,075,400	132,694,400	196,769,800	1,202,749	....	....	....	....	197,972,549
11 Florham Park Boro.	130,623,950	204,832,250	335,456,200	3,175,726	....	....	....	....	338,631,926
12 Hanover Twsp.	25,352,000	141,953,600	167,305,600	7,885,894	....	1,000	$ 88,400	89,400	175,102,094
13 Harding Twsp.	48,152,065	55,640,720	103,792,785	728,613	....	....	....	....	104,521,398
14 Jefferson Twsp.	87,165,290	119,182,000	206,347,290	2,846,395	....	....	....	....	209,193,685
15 Kinnelon Boro.	51,890,490	82,532,098	134,422,588	876,497	....	....	....	....	135,299,085
16 Lincoln Park Boro.	36,465,250	65,996,850	102,462,100	476,762	....	....	....	....	102,938,862
17 Madison Boro.	50,072,170	100,240,030	150,312,200	4,901,177	....	....	....	....	155,213,377
18 Mendham Boro.	47,371,500	74,046,800	121,418,300	1,388,368	....	....	....	....	122,806,668
19 Mendham Twsp.	51,811,600	80,645,800	132,457,400	1,301,044	....	....	....	....	133,758,444
20 Mine Hill Twsp.	18,155,800	42,387,474	60,543,274	436,144	....	....	....	....	60,979,418
21 Montville Twsp.	68,571,960	132,870,000	201,441,960	1,323,704	....	....	....	....	202,765,664
22 Morris Twsp.	126,793,400	299,180,500	425,973,900	4,335,278	....	....	....	....	430,309,178
23 Morris Plains Boro.	21,346,300	63,362,200	84,708,500	915,782	....	....	....	....	85,624,282
24 Morristown Town	73,918,500	201,575,250	275,493,750	23,875,012	....	....	....	....	299,368,762
25 Mt. Lakes Boro.	20,316,800	29,579,900	49,896,700	644,793	....	1,400	....	1,400	50,540,093

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1979 (Continued)

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
26 Mt. Arlington Boro.	$ 17,103,200	$ 37,260,700	$ 54,363,900	$ 466,121					$ 54,830,021
27 Mt. Olive Twsp.	72,687,900	130,064,450	202,752,350	1,796,536					204,548,886
28 Netcong Boro.	10,117,800	31,138,950	41,256,750	2,938,722					44,195,472
29 Par-Troy Hills Twsp.	173,342,750	375,912,100	549,254,850	5,040,639	$28,000			$ 28,000	554,267,489
30 Passaic Twsp.	24,140,640	55,313,205	79,453,845	1,111,816					80,565,661
31 Pequannock Twsp.	49,430,750	102,277,000	151,707,750	820,376					152,528,126
32 Randolph Twsp.	90,196,352	174,198,686	264,395,038	3,033,167					267,428,205
33 Riverdale Boro.	21,175,700	30,644,500	51,820,200	4,426,801					56,247,001
34 Rockaway Boro.	29,021,500	64,857,000	93,878,500	965,549					94,844,049
35 Rockaway Twsp.	78,598,550	160,186,050	238,784,600	1,799,003					240,583,603
36 Roxbury Twsp.	81,872,500	170,709,200	252,581,700	15,362,595					267,944,295
37 Victory Gardens Boro.	2,582,515	4,580,400	7,162,915	41,280					7,204,195
38 Washington Twsp.	43,631,730	90,848,085	134,479,815	1,606,998					136,086,813
39 Wharton Boro.	12,011,300	37,266,300	49,277,600	317,354					49,594,954
Totals	$1,847,268,752	$3,785,083,511	$5,632,352,263	$109,263,855	$28,000	$5,400	$88,400	$121,800	$5,741,494,318

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjusments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1 Boonton Town	$4.99	50.26	$ 67,994	....	$ 90,449,717	$ 172,495,220	$ 699,589.77	....	....
2 Boonton Twsp.	4.76	39.09	....	....	65,564,174	106,532,946	432,066.23	....	....
3 Butler Boro.	4.80	53.31	7,237	....	66,954,314	137,374,007	557,148.48	....	....
4 Chatham Boro.	6.99	35.09	86,600	....	157,548,314	240,730,075	976,330.23	....	....
5 Chatham Twsp.	7.15	33.67	....	....	186,131,226	280,291,726	1,136,780.62	....	....
6 Chester Boro.	2.89	95.90	....	....	2,981,451	44,577,300	180,792.39	....	....
7 Chester Twsp.	4.50	63.66	....	....	47,670,784	129,760,341	526,269.70	....	....
8 Denville Twsp.	5.00	45.37	173,188	....	186,308,640	335,967,697	1,362,585.95	....	....
9 Dover Town	6.49	40.20	138,676	....	127,702,572	209,655,638	850,301.47	....	....
10 East Hanover Twsp.	3.26	49.14	1,179	....	219,564,888	417,538,616	1,693,413.55	....	....
11 Florham Park Boro.	1.98	93.44	....	....	34,712,574	373,344,500	1,514,175.25	....	....
12 Hanover Twsp.	5.52	33.24	9,367	....	380,817,714	555,929,175	2,254,684.87	....	....
13 Harding Twsp.	2.49	63.95	....	....	59,694,451	164,215,849	666,011.08	....	....
14 Jefferson Twsp.	3.60	73.78	116	....	75,567,318	284,761,119	1,154,907.16	....	....
15 Kinnelon Boro.	4.20	65.48	150	....	72,062,317	207,361,552	840,997.33	....	....
16 Lincoln Park Boro.	4.54	69.20	2,177	....	48,354,106	151,295,145	613,608.51	....	....
17 Madison Boro.	6.07	43.01	94,565	....	205,158,689	360,466,631	1,461,946.41	....	....
18 Mendham Boro.	2.71	97.35	....	....	5,143,284	127,949,952	518,927.29	....	....
19 Mendham Twsp.	3.03	79.12	....	....	35,494,678	169,253,122	686,440.77	....	....
20 Mine Hill Twsp.	2.71	104.45	....	$736,681	....	60,242,737	244,326.79	....	....
21 Montville Twsp.	4.33	52.49	1,941	....	190,054,364	392,821,969	1,593,170.12	....	....
22 Morris Twsp.	3.26	69.63	3,147	....	203,827,100	634,139,425	2,571,882.59	....	....
23 Morris Plains Boro.	5.50	43.71	10,279	....	118,727,348	204,361,909	828,831.67	....	....
24 Morristown Town	3.49	96.33	203,104	....	24,901,260	324,473,126	1,315,967.36	....	....
25 Mt. Lakes Boro.	7.52	42.21	9,778	....	69,410,916	119,906,787	486,525.59	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
26 Mt. Arlington Boro.	$ 3.19	94.21	$ 239	....	$ 3,907,831	$ 58,738,091	$ 238,224.38	....	....
27 Mt. Olive Twsp.	3.50	67.08	192	....	102,939,216	307,488,294	1,247,081.89	....	....
28 Netcong Boro.	2.89	83.59	35,242	....	10,139,563	54,370,277	220,509.82	....	....
29 Par-Troy Hills Twsp.	4.57	53.66	3,758	....	492,778,608	1,047,049,855	4,246,525.58	....	....
30 Passaic Twsp.	5.63	43.80	1,862	....	105,876,339	186,443,862	756,161.35	....	....
31 Pequannock Twsp.	4.47	56.81	125	....	120,028,292	272,556,543	1,105,409.00	....	....
32 Randolph Twsp.	4.10	67.77	7,288	....	132,648,533	400,084,026	1,622,622.88	....	....
33 Riverdale Boro.	2.70	90.64	4,260	....	8,408,388	64,659,649	262,240.48	....	....
34 Rockaway Boro.	3.24	73.50	3,959	....	41,045,871	135,893,879	551,145.52	....	....
35 Rockaway Twsp.	4.93	49.00	79	....	259,013,799	499,597,481	2,026,220.12	....	....
36 Roxbury Twsp.	3.71	66.02	134,322	....	145,362,387	413,441,004	1,676,794.85	....	....
37 Victory Gardens Boro.	3.98	80.88	....	....	1,832,101	9,036,296	36,648.55	....	....
38 Washington Twsp.	3.85	57.56	....	....	103,747,095	239,833,908	972,695.64	....	....
39 Wharton Boro.	5.42	50.65	204	....	51,920,570	101,515,728	411,717.79	....	....
Totals	....	....	$1,001,028	$736,681	$4,254,450,792	$9,996,209,457	$40,541,679.03	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Boonton Town	$ 949.17	....	$ 698,640.60	$ 29,069.25	....	$ 2,527,471.00	....	....	....
2 Boonton Twsp.	196.64	....	431,869.59	17,964.92	....	1,213,968.10	....	....	....
3 Butler Boro.	1,599.08	....	555,549.46	23,103.89	....	2,299,176.50	....	....	....
4 Chatham Boro.	1,099.95	....	975,230.28	....	....	3,774,538.00	....	....	....
5 Chatham Twsp.	23.66	....	1,136,756.96	....	....	4,368,479.50	....	....	....
6 Chester Boro.	306.92	....	180,485.47	....	....	533,252.23	$ 239,302.51	....	....
7 Chester Twsp.	1,267.34	....	525,002.36	....	....	1,551,131.93	838,616.63	....	....
8 Denville Twsp.	1,950.86	....	1,360,635.09	....	....	2,890,332.25	1,899,484.51	....	....
9 Dover Town	15,233.54	....	835,067.93	....	....	2,831,919.25	....	....	....
10 East Hanover Twsp.	4,244.35	....	1,689,169.20	....	....	2,777,761.00	1,788,998.41	....	....
11 Florham Park Boro.	22,709.68	....	1,491,465.57	....	....	2,069,267.63	1,697,553.16	....	....
12 Hanover Twsp.	16,872.92	....	2,237,811.95	93,076.64	....	4,143,517.00	2,291,056.32	....	....
13 Harding Twsp.	648.08	....	665,363.00	27,677.94	....	1,287,163.79	....	....	....
14 Jefferson Twsp.	2,967.73	....	1,151,939.43	47,878.78	....	4,832,125.50	....	....	....
15 Kinnelon Boro.	....	$1,071.22	842,068.55	....	....	3,966,887.00	....	....	....
16 Lincoln Park Boro.	8,838.67	....	604,769.84	....	....	2,671,120.00	....	....	....
17 Madison Boro.	1,618.58	....	1,460,327.83	....	....	5,789,963.58	....	....	....
18 Mendham Boro.	2,758.30	....	516,168.99	21,484.53	....	1,282,753.00	830,335.21	....	....
19 Mendham Twsp.	524.04	....	685,916.73	28,534.30	....	1,569,978.50	989,588.64	....	....
20 Mine Hill Twsp.	1,088.75	....	243,238.04	10,114.29	....	1,072,668.95	....	....	....
21 Montville Twsp.	4,374.97	....	1,588,795.15	66,070.17	....	6,118,144.92	....	....	....
22 Morris Twsp.	24,674.26	....	2,547,208.33	....	....	....	9,058,736.27	....	....
23 Morris Plains Boro.	1,579.34	....	827,252.33	34,420.43	....	2,499,719.00	....	....	....
24 Morristown Town	25,619.07	....	1,290,348.29	....	....	....	4,866,925.98	....	....
25 Mt. Lakes Boro.	6.52	....	486,519.07	20,238.21	....	2,614,458.13	....	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26 Mt. Arlington Boro.	$ 175.28	....	$ 238,049.10	....	....	$ 1,003,004.00	....	....	....
27 Mt. Olive Twsp.	1,549.43	....	1,245,532.46	$ 51,806.35	....	4,874,572.65	....	....	....
28 Netcong Boro.	....	....	220,509.82	9,172.82	....	511,175.00	$ 438,033.91	....	....
29 Par-Troy Hills Twsp.	29,720.08	....	4,216,805.50	175,170.23	....	17,478,059.00	....	....	....
30 Passaic Twsp.	775.49	....	755,385.86	....	....	1,908,520.50	984,465.82	....	....
31 Pequannock Twsp.	93.42	....	1,105,315.58	....	....	4,450,840.13	....	....	....
32 Randolph Twsp.	1,938.85	....	1,620,684.03	67,400.28	....	7,314,786.50	....	....	....
33 Riverdale Boro.	880.02	....	261,360.46	10,876.62	....	979,785.00	....	....	....
34 Rockaway Boro.	379.73	....	550,765.79	....	....	1,193,561.00	809,583.58	....	....
35 Rockaway Twsp.	2,203.85	....	2,024,016.27	84,203.92	....	4,839,967.88	2,568,251.15	....	....
36 Roxbury Twsp.	1,643.93	....	1,675,150.92	....	....	6,341,794.13	....	....	....
37 Victory Gardens Boro.	....	....	36,648.55	1,524.51	....	154,814.56	....	....	....
38 Washington Twsp.	766.07	....	971,929.57	40,434.38	....	2,254,237.40	1,208,152.01	....	....
39 Wharton Boro.	2.31	....	411,715.48	....	....	1,035,665.28	572,421.76	....	....
Totals	$181,280.88	$1,071.22	$40,361,469.37	$860,222.46	....	$119,026,579.79	$31,081,505.87	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Boonton Town	$ 828,167.94	$ 4,083,348.79	$ 11,032,100	$ 220,600.00	$ 951,091.37	$ 90,000.00	$ 1,261,691.37	$ 50.560	$ 25,300
2 Boonton Twsp.	284,020.04	1,947,822.65	3,989,700	112,000.00	206,189.56	45,000.00	363,189.56	12,800	13,300
3 Butler Boro.	499,773.40	3,377,603.19	8,762,350	480,000.00	995,959.86	80,000.00	1,555,959.86	29,600	28,400
4 Chatham Boro.	1,050,949.52	5,800,717.80	15,465,100	780,700.00	574,782.96	73,500.00	1,428,982.96	22,560	37,750
5 Chatham Twsp.	1,219,141.93	6,724,378.39	11,806,300	559,000.00	1,059,305.53	60,000.00	1,678,305.53	13,280	36,450
6 Chester Boro.	246,351.92	1,199,392.13	4,024,600	90,000.00	186,152.11	80,000.00	356,152.11	4,640	4,050
7 Chester Twsp.	772,189.61	3,686,940.53	12,938,700	182,000.00	556,943.10	130,000.00	868,943.10	5,600	15,600
8 Denville Twsp.	1,314,654.38	7,465,106.23	18,979,700	341,107.00	1,455,694.25	140,000.00	1,936,801.25	48,640	63,600
9 Dover Town	1,636,904.34	5,303,891.52	22,477,350	300,000.00	1,381,262.51	100,000.00	1,781,262.51	68,160	36,000
10 East Hanover Twsp.	187,072.17	6,443,300.78	13,956,290	700,000.00	1,809.958.10	80,000.00	2,589,958.10	23,680	35,950
11 Florham Park Boro.	1,425,996.67	6,684,283.03	85,574,300	320,000.00	966,649.38	45,000.00	1,331,649.38	13,120	38,100
12 Hanover Twsp.	896,718.27	9,662,180,18	16,765,600	1,100,000.00	2,041,591.95	110,000.00	3,251,591.95	44.640	57,250
13 Harding Twsp.	619,073.20	2,599,277.93	12,374,675	230,000.00	302,600.98	42,000.00	574,600.98	4,960	12,300
14 Jefferson Twsp.	1,483,757.42	7,515,701.13	18,122,500	500.000.00	1,586,661.21	310,000.00	2,396,661.21	54,080	59,250
15 Kinnelon Boro.	872,682.48	5,681,638.03	14,285,000	400,000.00	467,220.64	150,000.00	1,017,220.64	8,800	30,300
16 Lincoln Park Boro.	1,388,261.14	4,664,150.98	9,154,700	260,000.00	693,193.78	140,000.00	1,093,193.78	20,000	31,550
17 Madison Boro.	2,155,721.25	9,406,012.66	51,520,344	743,880.60	2,341,090.80	125,000.00	3,209,971.40	39,840	53,000
18 Mendham Boro.	670,619.00	3,321,360.73	21,271,000	270,000.00	358,306.06	10,000.00	638,306.06	6,560	16,350
19 Mendham Twsp.	774,378.65	4,048,396.82	13,984,681	443,000.00	325,024.28	110,000.00	878,024.28	4,000	14,250
20 Mine Hill Twsp.	325,248.00	1,651,269.28	3,221,500	130,000.00	271,031.58	15,000.00	416,031.58	14,400	17,250
21 Montville Twsp.	995,124.54	8,768,134.78	15,025,600	540,000.00	1,597,977.27	275,000.00	2,412,977.27	30,880	49,450
22 Morris Twsp.	2,406,629.33	14,012,573.93	71,296,100	950,000.00	2,330,065.67	175,000.00	3,455,065.67	43,520	64,600
23 Morris Plains Boro.	1,344,963.88	4,706,355.64	5,174,100	400,000.00	787,058.46	40,000.00	1,227,058.46	16,320	24,150
24 Morristown Town	4,267,448.95	10,424,723.22	88,369,355	850,000.00	2,458,107.89	396,533.77	3,704,641.66	37,440	25,200
25 Mt. Lakes Boro.	675,625.39	3,796,840.80	11,873,900	247,000.00	591,820.03	85,000.00	923,820.03	1,920	14,600

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + CIs, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
26 Mt. Arlington Boro.	$ 505,363.35	$ 1,746,416.45	$ 5,,464,300	$ 122,000.00	$ 373,603.82	$ 60,000.00	$ 555,603.82	$ 7,840	$ 11,050
27 Mt. Olive Twsp.	982,924.72	7,154,836.18	24,001.700	707,000.00	1,393,238.81	266.338.84	2,366.577.65	28,320	39,850
28 Netcong Boro.	97,564.03	1,276,455.58	2,483,500	90,440.00	375,777.94	32,000.00	498,217.94	16,640	10,600
29 Par-Troy Hills Twsp.	3,443,064.46	25,313,099.19	95,142,750	1,500,000.00	4,042,885.14	300,000.00	5,842,885.14	75,040	137,450
30 Passaic Twsp.	880,103.89	4,528,476.07	7,628,850	291,487.00	1,191,755.49	110,000.00	1,593,242.49	20,160	28,500
31 Pequannock Twsp.	1,257,041.96	6,813,197.67	26,365,900	575,000.00	1,164,499.08	82,174.00	1,821,673.08	42,560	65,550
32 Randolph Twsp.	1,960,368.00	10,963,238.81	32,058,600	600,000.00	1,616,743.71	281,637.00	2,498,380.71	20,320	51,900
33 Riverdale Boro.	263,534.28	1,515,556.36	3,458,300	120,000.00	394,385.02	20,000.00	534,385.02	9,600	14,100
34 Rockaway Boro.	511,000.62	3,064,910.99	13,031,500	245,000.00	551,898.02	60,000.00	856,898.02	26,560	25,500
35 Rockaway Twsp.	2,335,304.77	11,851,743.99	110,991,550	988,000.00	1,969,153.00	525,000.00	3,482,153.00	44,800	67,000
36 Roxbury Twsp.	1,917,689.11	9,934,634.16	31,678,200	600,000.00	1,767,322.62	410,000.00	2,777,322.62	41,600	75,050
37 Victory Gardens Boro.	93,459.32	286,446.94	264,800	25,000.00	53,582.17	4,000.00	82,582.17	1,920	2,500
38 Washington Twsp.	762,598.68	5,237,352.04	13,853,200	550,000.00	960,779.08	150,000.00	1,660,779.08	16,800	28,400
39 Wharton Boro.	663,364.00	2,683,166.52	3,510,757	175,000.00	400,227.79	15,000.00	590,227.79	18,880	18,400
Totals	$44,014,854.61	$235,344,632.10	$931,379,452	$17,738,214.60	$42,551,591.02	$5,223,183.61	$65,512,989.23	$991,040	$1,379,850

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$24,260,763.49
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	$ .405570524
Rate per $100 to be applied to Col. 11 for Apportionment of County Library	$ .016871020
County Percentage Level of Taxable Value of Real Property	100%
Total County Taxes Appropriated	$40,361,469.37
Adjustments	$ 180,209.66
Total County Taxes Apportioned (Including Adjustments)—Total 12 A I	$40,541,679.03

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1979

		1	2	3	4	5				6
						Deductions				
						(a)	(b)	(c)	(d)	
	TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1	Barnegat Twsp.	$ 51,521,000	$ 59,662,600	$ 111,183,600	$ 2,209,008	....	....	....	....	$ 113,392,608
2	Barnegat Light Boro.	28,271,800	21,021,700	49,293,500	184,876	....	....	....	....	49,478,376
3	Bay Head Boro.*	48,403,100	42,077,000	90,480,100	436,446	....	....	....	....	90,916,546
4	Beach Haven Boro.	52,660,630	47,044,910	99,705,540	702,587	....	....	....	....	100,408,127
5	Beachwood Boro.	32,385,450	65,597,900	97,983,350	654,218	....	....	....	....	98,637,568
6	Berkeley Twsp.	82,469,800	193,599,200	276,069,000	3,737,886	....	....	....	....	279,806,886
7	Brick Twsp.	189,940,900	405,752,050	595,692,950	7,411,016	....	....	....	....	603,103,966
8	Dover Twsp.	324,258,400	683,456,900	1,007,715,300	14,414,264	....	....	....	....	1,022,129,564
9	Eagleswood Twsp.	9,613,700	6,453,800	16,067,500	219,358	....	....	....	....	16,286,858
10	Harvey Cedars Boro.	33,679,710	25,298,950	58,978,660	498,656	....	....	....	....	59,477,316
11	Island Heights Boro.	8,963,000	15,117,800	24,080,800	169,310	....	....	....	....	24,250,110
12	Jackson Twsp.	124,705,375	194,056,560	318,761,935	4,600,796	....	....	....	....	323,362,731
13	Lacey Twsp.	93,521,269	156,149,340	249,670,609	4,157,748	....	....	....	....	253,828,357
14	Lakehurst Boro.	5,485,000	15,699,700	21,184,700	1,568,336	....	....	....	....	22,753,036
15	Lakewood Twsp.	112,209,700	344,457,300	456,667,000	8,691,910	....	....	....	....	465,358,910
16	Lavalette Boro.	95,965,000	69,445,700	129,410,700	2,062,990	....	....	....	....	131,473,690
17	Little Egg Harbor Twsp.	40,075,000	83,952,200	124,027,200	5,071,491	....	....	....	....	129,098,691
18	Long Beach Twsp.	231,913,585	196,309,420	428,223,005	3,243,804	....	....	....	....	431,466,809
19	Manchester Twsp.	115,697,705	258,848,400	374,546,105	5,594,446	....	....	....	....	380,140,551
20	Mantoloking Boro.	20,784,600	19,896,450	40,681,050	225,495	....	....	....	....	40,906,545
21	Ocean Twsp.	39,611,500	54,038,200	93,649,700	856,356	....	....	....	....	94,506,056
22	Ocean Gate Boro.	5,181,264	16,606,484	21,787,748	129,859	....	....	....	....	21,917,607
23	Pine Beach Boro.	11,413,850	19,355,600	30,769,450	143,054	....	....	....	....	30,912,504
24	Plumsted Twsp.**	17,686,550	33,070,800	50,757,350	2,673,639	....	....	....	....	53,430,989
25	Pt. Pleasant Boro.	104,406,800	168,238,650	272,645,450	4,310,491	....	....	....	....	276,955,941
26	Pt. Pleasant Bch. Boro.	63,155,100	58,793,150	121,948,250	674,149	....	....	....	....	122,622,399
27	Seaside Heights Boro.	51,858,500	41,377,700	93,236,200	424,601	....	....	....	....	93,660,801
28	Seaside Park Boro.	28,053,920	35,161,650	63,215,570	245,926	....	....	....	....	63,461,496
29	Ship Bottom Boro.	35,277,530	36,249,839	71,527,369	632,905	....	....	....	....	72,160,274
30	So. Toms River Boro.	7,950,520	23,498,900	31,449,420	369,748	....	....	....	....	31,819,168
31	Stafford Twsp.	90,294,190	84,142,100	174,436,290	5,848,468	....	....	....	....	180,284,758
32	Surf City Boro.	49,725,500	52,336,900	102,062,400	2,144,697	....	....	....	....	104,207,097
33	Tuckerton Boro.	13,227,000	19,528,350	32,755,350	786,423	....	....	....	....	33,541,773
	Totals	$2,184,366,948	$3,546,296,203	$5,730,663,151	$85,094,957	....	....	....	....	$5,815,758,108

*Revaluation **Complete Reassessment

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1 Barnegat Twsp.	$ 2.45	99.78	....	....	$ 831,085	$ 114,223,693	$ 491.856.28	....	....
2 Barnegat Light Boro.	1.62	81.95	....	....	11,275,590	60,753,966	261,611.40	....	....
3 Bay Head Boro.*	1.38	125.49	....	$ 17,949,116	....	72,967,430	314,203.54	....	....
4 Beach Haven Boro.	1.74	85.41	....	....	18,699,926	119,108,053	512,888.73	....	....
5 Beachwood Boro.	2.78	107.49	....	6,448,695	....	92,188,873	396,972.60	....	....
6 Berkeley Twsp.	3.02	67.27	....	....	138,818,327	418,625,213	1,802,633.38	....	....
7 Brick Twsp.	3.67	66.67	....	....	306,323,318	909,427,284	3,916,066.04	....	....
8 Dover Twsp.	3.36	78.86	$ 6,050	....	297,723,853	1,319,859,467	5,683,419.58	....	....
9 Eagleswood Twsp.	3.15	76.30	....	....	5,177,466	21,464,324	92,427.08	....	....
10 Harvey Cedars Boro.	1.74	86.24	....	....	9,591,083	69,068,399	297,414.01	....	....
11 Island Heights Boro.	2.99	90.90	....	....	2,599,450	26,849,560	115,616.34	....	....
12 Jackson Twsp.	2.75	101.48	....	173,259	....	323,189,472	1,391,679.51	....	....
13 Lacey Twsp.	1.53	72.98	....	....	95,906,753	349,735,110	1,505,987.13	....	....
14 Lakehurst Boro.	3.15	103.84	422	492,592	....	22,260,866	95,857.06	....	....
15 Lakewood Twsp.	3.18	93.26	8,183	....	41,246,975	506,614,068	2,181,520.37	....	....
16 Lavallette Boro.	1.40	97.58	....	....	3,916,293	135,389,983	583,000.01	....	....
17 Little Egg Harbor Twsp.	3.26	72.86	....	....	47,236,413	176,335,104	759,312.95	....	....
18 Long Beach Twsp.	1.28	99.74	....	....	3,100,162	434,566,971	1,871,279.86	....	....
19 Manchester Twsp.	1.96	93.32	222	....	29,318,242	409,459,015	1,763,163.01	....	....
20 Mantoloking Boro.	2.06	66.55	....	....	20,521,435	61,427,980	264,513.76	....	....
21 Ocean Twsp.	2.22	96.71	....	....	3,641,067	98,147,123	422,629.30	....	....
22 Ocean Gate Boro.	3.18	85.30	....	....	3,854,881	25,772,488	110,978.38	....	....
23 Pine Beach Boro.	2.87	96.73	....	....	1,152,904	32,065,408	138,076.19	....	....
24 Plumstead Twsp.**	1.76	104.53	....	1,200,876	....	52,230,113	224,907.01	....	....
25 Pt. Pleasant Boro.	2.75	93.96	....	....	20,360,851	297,316,792	1,280,269.70	....	....
26 Pt. Pleasant Bch. Boro.	2.87	81.44	....	....	32,121,726	154,744,125	666,340.48	....	....
27 Seaside Heights Boro.	1.96	98.03	....	....	4,359,491	98,020,292	422,083.15	....	....
28 Seaside Park Boro.	2.48	66.11	....	....	33,625,121	97,086,617	418,062.68	....	....
29 Ship Bottom Boro.	1.84	83.55	....	....	15,619,244	87,779,518	377,985.57	....	....
30 So. Toms River Boro.	.16	85.55	1,778	....	6,060,008	37,880,954	163,118.39	....	....
31 Stafford Twsp.	2.14	74.33	....	....	62,188,239	242,472,997	1,044,107.96	....	....
32 Surf City Twsp.	1.41	92.76	....	....	8,745,721	112,952,818	486,383.80	....	....
33 Tuckerton Boro.	3.18	83.32	....	....	7,144,006	40,685,779	175,196.19	....	....
Totals	....	....	$16,655	$26,264,538	$1,231,159,630	$7,020,669,855	$30,231,561.44	....	....

*Revaluation **Complete Reassessment

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Barnegat Twsp.	$ 3,217.14	....	$ 488,639.14	$ 28,441.70	$ 29,063.00	$ 1,963,209.40	....	....	....
2 Barnegat Light Boro.	42.00	....	261,569.40	15,218.50	15,515.23	L 99,757.61	S $ 196,659.44	....	....
3 Bay Head Boro.*	35.63	....	314,167.91	18,278.80	18,635.14	550,435.00	....	....	....
4 Beach Haven Boro.	40.71	....	512,848.02	....	30,420.01	291,092.50	S 386,034.56	....	....
5 Beachwood Boro.	2,621.59	....	394,351.01	22,937.62	23,393.83	....	T 1,716,158.23	....	....
6 Berkeley Twsp.	3,427.52	....	1,799,205.86	104,676.16	106,739.31	3,108,955.00	C 2,122,565.79	....	....
7 Brick Twsp.	22,032.85	....	3,894,033.19	226,734.70	231,950.50	14,497,559.00	....		....
8 Dover Twsp.	29,710.13	....	5,653,709.45	329,664.71	336,467.04	....	T 23,602,738.77	....	....
9 Eagleswood Twsp.	7.89	....	92,419.19	5,377.11	5,481.91	195,864.00	P 199,197.81	....	....
10 Harvey Cedars Boro.	3,599.98		293,814.03	17,085.73	17,431.27	L 111,921.29	S 240,668.63	....	....
11 Island Heights Boro.	....	....	115,616.34	6,726.78	6,857.87	265,301.00	C 153,816.67	....	....
12 Jackson Twsp.	92,053.99	....	1,299,625.52	76,383.88	a − 1,261.16	5,652,750.50	....	....	....
13 Lacey Twsp.	69,435.48	....	1,436,551.65	84,265.44	88,928.07	2,259,07200	C −1,396.09	....	....
14 Lakehurst Boro.	14.66	....	95,842.40	5,576.26	5,684.97	377,869.30	....	....	....
15 Lakewood Twsp.	6,321.84	....	2,175,198.53	....	129,131.44	9,069,427.50	....	....	....
16 Lavallette Boro.	84.12	....	582,915.89	33,914.97	34,576.24	597,424.20	....	....	....
17 Little Egg Harbor Twsp.	958.59	....	758,354.36	44,120.14	44,983.34	1,012,064.50	P 1,521,937.81	....	....
18 Long Beach Twsp.	32,118.58	....	1,839,161.28	107,190.68	110,293.74	L 699,133.58	S 1,352,448.99	....	....
19 Manchester Twsp.	2,102.06		1,761,060.95	102,464.27	104,489.44	3,801,237.00	....	....	....
20 Mantoloking Boro.	3.94	....	264,509.82	15,389.68	15,689.60	103,816.00	....	....	....
21 Ocean Twsp.	427.69	....	422,201.61	24,563.47	25,043.77	1,210,384.56	....	....	....
22 Ocean Gate Boro.	156.99	....	110,821.39	6,448.57	6,578.78	203,519.00	C 181,412.73	....	....
23 Pine Beach Boro.	73.34	....	138,002.85	8,029.09	8,185.82		T 591,419.77	....	....
24 Plumstead Twsp.**	236.72	....	224,670.29	13,071.76	13,329.11	685,227.02	....	....	....
25 Pt. Pleasant Boro.	152.63	....	1,280,117.07	74,478.08	75,927.43	4,925,272.50	....	....	....
26 Pt. Pleasant Bch. Boro.	1,566.46	....	664,774.02	38,687.90	39,492.48	2,026,998.50	....	....	....
27 Seaside Heights Boro.	45,900.74	....	376,182.41	22,252.97	24,333.19	293,157.00	C 508,619.79	....	....
28 Seaside Park Boro.	519.91	....	417,542.77	24,298.87	24,792.21	323,322.00	C 457,062.11	....	....
29 Ship Bottom Boro.	34.59	....	377,950.98	21,990.23	22,420.01	L 144,144.40	S 283,844.96	....	....
30 So. Toms River Boro.	....	....	163,118.39	9,490.54	9,675.49	....	T 674,599.33	....	....
31 Stafford Twsp.	122.98	....	1,043,984.98	60,740.73	61,924.86	1,499,526.50	S 574,199.32	....	....
32 Surf City Twsp.	179.28	....	486,204.52	28,287.87	28,839.78	L 185,425.37	S 357,954.10	....	....
33 Tuckerton Boro.	967.35	....	174,228.84	10,134.79	10,336.28	297,644.00	P 469,991.75	....	....
Totals	$318,167.38	....	$29,913,394.06	$1,586,922.00	$1,705,350.00	$56,451,510.23	$35,589,934.47	....	....

*Revaluation
**Complete Reassessment

(a) Credit for 1978 Health Service Overpayment

T — Toms River Regional School
P — Pinelands Regional School

S — Southern Regional School
C — Central Regional School

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
	II Local Municipal Purposes								
1 Barnegat Twsp.	$ 262,880.11	$ 2,772,233.35	$ 5,419,200	$ 625,000.00	$ 529,675.01	$ 332,000.00	$ 1,486,675.01	$ 34,720.00	$ 29,000.00
2 Barnegat Light Boro.	210,800.00	799,520.18	11,296,800	131,360.00	151,140.00	50,000.00	332,500.00	6,400.00	4,200.00
3 Bay Head Boro.*	350,000.00	1,251,516.85	3,885,900	172,000.00	224,577.23	40,000.00	436,577.23	6,720.00	6,550.00
4 Beach Haven Boro.	519,000.00	1,739,395.09	7,740,.100	260,000.00	357,000.00	70,000.00	687,000.00	16,640.00	9,600.00
5 Beachwood Boro.	580,163.18	2,737,003.87	6,406,250	195,000.00	455,216.67	150,000.00	800,216.67	48,00.00	29,850.00
6 Berkeley Twsp.	1,201,188.86	8,443,330.98	92,775,800	1,600,000.00	2,034,540.65	300,000.00	3,934,540.65	402,720.00	98,300.00
7 Brick Twsp.	3,247,047.23	22,097,324.62	91,476,000	1,800,000.00	3,772,856.60	1,100,000.00	6,672,856.60	313,280.00	207,350.00
8 Dover Twsp.	4,413,099.07	34,335,679.04	156,230,400	3,200,000.00	7,264,522.45	1,970,000.00	12,434,522.45	447,520.00	225,050.00
9 Eagleswood Twsp.	14,650.00	512,990.02	2,965,900	41,663.00	138,099.86	90,000.00	269,762.86	13,280.00	4,250.00
10 Harvey Cedars Boro.	350,300.00	1,031,220.95	2,898,500	146,000.00	90,900.00	45,000.00	281,900.00	3,840.00	3,450.00
11 Island Heights Boro.	175,600.00	723,918.66	2,393,500	40,000.00	184,938.49	51,750.00	276,688.49	12,320.00	7,000.00
12 Jackson Twsp.	1,857,564.23	8,885.062.97	48,048,810	1,200,000.00	2,147,078.92	750,000.00	4,097,078.92	82,880.00	70,400.00
13 Lacey Twsp.	....	3,867,421.07	22,369,690	2,220,343.34	3,819,125.02	320,000.00	6,359,468.36	165,120.00	72,275.00
14 Lakehurst Boro.	230,600.00	715,572.93	5,833,700	73,000.00	295,686.64	60,000.00	428,686.64	11,360.00	9,050.00
15 Lakewood Twsp.	3,420,381.00	14,794,138.47	56,664,800	1,500,000.00	2,963,470.10	844,000.00	5,307,470.10	333,600.00	97,000.00
16 Lavallette Boro.	579,800.00	1,828,631.30	16,370,100	259,257.00	410,815.00	43,000.00	713,072.00	23,840.00	12,750.00
17 Little Egg Harbor Twsp.	823,365.00	4,204,825.15	6,265,533	300,000.00	831,690.99	410,000.00	1,541,690.99	87,040.00	39,550.00
18 Long Beach Twsp.	1,380,700.00	5,488,928.27	10,432,100	585,600.00	881,000.00	180,000.00	1,646,600.00	38,720.00	24,100.00
19 Manchester Twsp.	1,671,100.00	7,440,351.66	68,905,622	660,000.00	1,444,907.38	180,000.00	2,284,907.38	73,920.00	52,350.00
20 Mantoloking Boro.	442,478.00	841,883.10	647,900	194,000.00	126,130.00	7,500.00	327,630.00	480.00	2,100.00
21 Ocean Twsp.	406,711.08	2,088,904.49	4,703,300	200,000.00	367,611.59	90,000.00	657,611.59	60,640.00	21,200.00
22 Ocean Gate Boro.	187,100.00	695,880.47	1,626,775	40,000.00	178,156.69	50,000.00	268,156.69	22,880.00	5,950.00
23 Pine Beach Boro.	139,000.00	884,637.53	3,935,900	22,490.00	119,947.75	24,800.00	167,237.75	15,840.00	9,550.00
24 Plumstead Twsp.**	....	936,298.18	18,324,000	172,000.00	360,196.90	60,000.00	592,196.90	22,720.00	15,200.00
25 Pt. Pleasant Boro.	1,245,969.00	7,601,764.08	35,033,700	535,000.00	1,231,596.00	335,000.00	2,101,596.00	161,920.00	79,500.00
26 Pt. Pleasant Bch. Boro.	739,450.00	3,509,402.90	21,565,200	150,000.00	839,291.18	410,000.00	1,399,291.18	38,880.00	20,500.00
27 Seaside Heights Boro.	608,916.37	1,833,461.73	11,840,200	102,600.00	1,477,896.33	135,000.00	1,715,496.33	17,280.00	6,450.00
28 Seaside Park Boro.	323,500.00	1,570,517.96	14,680,550	226,000.00	861,507.73	75,000.00	1,162,507.73	18,880.00	10,500.00
29 Ship Bottom Boro.	476,300.00	1,326,650.58	5,203,325	295,900.00	337,000.00	63,100.00	696,000.00	19,840.00	7,550.00
30 So. Toms River Boro.	148,296.70	1,005,180.45	1,841,400	27,000.00	218,236.66	100,000.00	345,236.66	21,280.00	11,850.00
31 Stafford Twsp.	617,400.00	3,857,776.39	18,611,450	958,100.00	1,495,000.00	340,000.00	2,793,100.00	73,440.00	41,550.00
32 Surf City Twsp.	380,300.00	1,467,011.64	4,743,400	395,500.00	243,000.00	25,000.00	663,500.00	17,440.00	8,150.00
33 Tuckerton Boro.	104,000.00	1,066,335.66	2,698,500	198,400.00	268,500.00	90,000.00	556,900.00	22,720,00	9,100.00
Totals	$27,107,659.83	$152,354,770.59	763,834,305	$18,526,213.34	$36,121,311.84	$8,791,150.00	$63,438,675.18	$2,636,160.00	$1,251,225.00

*Revaluation **Complete Reassessment

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $24,353,150.80

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .430607934

Rate per $100 to be applied to Col. 11 for apportionment of County Library Taxes .... $ .025053591

Rate per $100 to be applied to Col. 11 for apportionment of County Health Taxes .... $ .025541829

Net County Taxes Apportioned (12 AIII) $29,513,394.06

†Adjustments (Net Total 12AIIb)± .... $ 318,167.38

Total County Taxes Apportioned (Including Adjustments—Total 12AI) $30,231,561.44

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1979

TAXING DISTRICT	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4 Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	5 Deductions (a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	6 Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Bloomingdale Boro.	$ 33,040,200	$ 71,189,600	$ 104,229,800	$ 736,716	....	....	....	....	$ 104,966,516
2 Clifton City	413,271,800	670,910,500	1,084,182,300	10,681,800	....	....	....	....	1,094,864,100
3 Haledon Boro.	16,163,100	33,987,500	50,150,600	607,920	....	....	....	....	50,758,520
4 Hawthorne Boro.	83,739,900	143,792,100	227,532,000	1,282,325	....	....	....	....	228,814,325
5 Little Falls Twsp.	41,188,000	85,246,756	126,434,756	3,314,086	....	....	....	....	129,748,842
6 North Haledon Boro.	17,180,288	48,214,300	65,394,588	285,372	....	....	....	....	65,679,960
7 Passaic City	65,386,900	200,957,600	266,344,500	15,125,907	....	....	....	....	281,470,407
8 Paterson City	106,593,367	500,611,840	607,205,207	22,344,137	....	....	....	....	629,549,344
9 Pompton Lakes Boro.	31,774,200	70,969,700	102,743,900	1,105,466	....	....	....	....	103,849,366
10 Prospect Park Boro.	7,456,750	23,603,850	31,060,600	261,913	....	....	....	....	31,322,513
11 Ringwood Boro.	47,949,600	73,482,100	121,431,700	1,194,000	....	....	....	....	122,625,700
12 Totowa Boro.	85,409,000	216,422,200	301,831,200	2,810,954	....	....	....	....	304,642,154
13 Wanaque Boro.	28,945,800	50,078,900	79,024,700	727,500	....	....	....	....	79,752,200
14 Wayne Twsp.	397,924,900	666,685,900	1,064,610,800	13,605,475	....	....	....	....	1,078,216,275
15 West Milford Twsp.	94,016,070	155,871,200	249,887,270	4,906,413	....	....	....	....	254,793,683
16 West Paterson Boro.	42,196,100	85,618,000	127,814,100	1,039,500	....	....	....	....	128,853,600
Totals	$1,512,235,975	$3,097,642,046	$4,609,878,021	$80,029,484	....	....	....	....	$4,689,907,505

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
								II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1 Bloomingdale Boro.	$ 3.34	94.02	$ 620	....	$ 8,711,842	$ 113,678,978	$ 775,663.59	....	....
2 Clifton City	3.02	73.02	120,940	....	547,700,553	1,642,685,593	11,208,504.94	....	....
3 Haledon Boro.	5.01	54.23	....	....	45,123,256	95,881,776	654,228.28	....	....
4 Hawthorne Boro.	3.93	65.66	33,758	....	129,675,679	358,523,762	2,446,308.27	....	....
5 Little Falls Twsp.	3.86	59.46	5,165	....	95,259,025	225,013,032	1,535,327.09	....	....
6 North Haledon Boro.	6.01	43.59	....	....	86,130,494	151,810,454	1,035,845.35	....	....
7 Passaic City	5.47	80.51	251,295	....	119,311,090	401,032,792	2,736,359.32	....	....
8 Paterson City	5.15	72.37	734,894	....	300,735,749	931,019,987	6,352,610.74	....	....
9 Pompton Lakes Boro.	5.71	58.16	526	....	81,787,055	185,636,947	1,266,653.00	....	....
10 Prospect Park Boro.	4.68	59.08	....	....	23,452,420	54,774,933	373,744.75	....	....
11 Ringwood Boro.	5.23	57.76	....	....	89,433,081	212,058,781	1,446,936.59	....	....
12 Totowa Boro.	2.04	96.46	1,173	....	24,558,027	329,201,354	2,246,233.25	....	....
13 Wanaque Boro.	5.06	58.93	....	....	58,848,576	138,600,776	945,712.00	....	....
14 Wayne Twsp.	3.24	88.90	904	....	162,196,870	1,240,414,049	8,463,693.27	....	....
15 West Milford Twsp.	4.89	61.23	1,688	....	162,278,280	417,073,651	2,845,810.61	....	....
16 West Paterson Boro.	4.30	58.92	....	....	97,584,829	226,438,429	1,545,052.97	....	....
Totals	....	....	$1,150,963	....	$2,032,786,826	$6,723,845,294	$45,878,684.02	....	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Bloomingdale Boro.	$ 24,135.83	....	$ 751,527.76	....	....	$ 1,878,576.50	....	....	....
2 Clifton City	6,264.04	....	11,202,240.90	....	....	13,733,860.00	....	$ 699,447.00	....
3 Haledon Boro.	79.45	....	654,148.83	....	....	975,130.38	$ 588,066.25	....	....
4 Hawthorne Boro.	409.09	....	2,445,899.18	....	....	5,701,483.41	....	....	....
5 Little Falls Twsp.	633.98	....	1,534,693.11	....	....	1,670,320.50	1,107,491.14	....	....
6 North Haledon Boro.	262.22	....	1,035,583.13	....	....	1,281,481.43	1,144,428.69	....	....
7 Passaic City	84,481.53	....	2,651,877.79	....	....	6,099,021.51	....	158,271.50	....
8 Paterson City	90,473.64	$11,468.80	6,273,605.90	....	....	12,213,714.00	....	902,659.47	....
9 Pompton Lakes Boro.	5,293.85	....	1,261,359.15	....	....	3,825,969.65	....	....	....
10 Prospect Park Boro.	130.44	421.85	374,036.16	....	....	492,128.00	373,003.06	....	....
11 Ringwood Boro.	895.44	....	1,446,041.15	....	....	2,354,984.00	1,217,513.28	....	....
12 Totowa Boro.	....	....	2,246,233.25	....	....	1,850,487.25	1,825,735.89	....	....
13 Wanaque Boro.	691.50	....	945,020.50	....	....	1,598,420.00	873,802.58	....	....
14 Wayne Twsp.	33,783.91	....	8,429,909.36	....	....	19,769,596.00	....	....	....
15 West Milford Twsp.	7,907.08	1,829.16	2,839,732.69	....	....	7,362,884.06	....	....	....
16 West Paterson Boro.	853.54	....	1,544,199.43	....	....	1,891,604.43	1,144,845.22	....	....
Totals	$256,295.54	$13,719.81	$45,636,108.29	....	....	$82,699,661.12	$8,274,886.11	$1,760,377.97	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Bloomingdale Boro.	$ 875,604.00	$ 3,505,708.26	$ 12,287,700	$ 190,000	$ 575,504.37	$ 125,000	$ 890,504.37	$ 28,160	$ 29,500
2 Clifton City	7,368,091.39	33,003,639.29	110,815,800	3,000,000	11,637,451.36	500,000	15,137,451.36	475,360	295,500
3 Haledon Boro.	321,942.61	2,539,288.07	22,560,100	117,000	662,442.79	28,000	807,442.79	48,640	17,400
4 Hawthorne Boro.	826,811.00	8,974,193.59	21,994,400	800,000	1,581,723.00	170,000	2,551,723.00	118,720	68,350
5 Little Falls Twsp.	684,155.27	4,996,660.02	33,911,200	250,000	1,235,809.80	98,000	1,583,809.80	57,280	44,350
6 North Haledon Boro.	485,198.00	3,946,691.25	11,928,800	250,000	556,450.00	38,000	844,450.00	44,160	32,800
7 Passaic City	6,480,362.49	15,389,533.29	107,118,400	208,155.83	11,051,572.95	350,000	11,609,728.78	147,520	56,600
8 Paterson City	13,022,603.50	32,412,582.87	228,728,420	....	38,157,046.16	1,760,000	39,917,046.16	449,600	127,750
9 Pompton Lakes Boro.	841,000.00	5,928,328.80	16,611,700	184,000	1,027,981.00	60,000	1,271,981.00	36,800	51,750
10 Prospect Park Boro.	224,533.34	1,463,700.56	4,078,200	75,000	309,117.01	10,500	394,617.01	36,640	10,650
11 Ringwood Boro.	1,387,000.00	6,405,538.43	22,644,700	492,000	1,145,000.00	166,500	1,803,500.00	30,080	37,700
12 Totowa Boro.	271,036.46	6,193,492.85	58,687,500	584,100	1,355,363.29	78,000	2,017,463.29	77,920	54,750
13 Wanaque Boro.	614,000.00	4,031,243.08	35,433,200	216,000	830,804.21	95,000	1,141,804.21	44,960	38,150
14 Wayne Twsp.	6,717,872.58	34,917,377.94	221,901,300	1,650,000	5,517,201.07	460,000	7,627,201.07	103,200	187,900
15 West Milford Twsp.	2,250,000.00	12,452,616.75	45,581,400	700,000	2,277,000.00	665,000	3,642,000.00	70,400	73,250
16 West Paterson Boro.	957,403.61	5,538,052.69	19,371,200	250,000	867,655.52	42,350	1,160,005.52	51,360	40,900
Totals	$43,327,614.25	$181,698,647.74	$973,654.020	$8,966,255.83	$78,788,122.53	$4,646,350	$92,400,728.36	$1,820,800	$1,167,300

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $20,254,465.67

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .682328072

Net County Taxes Apportioned (12 A III) $45,636,108.29

‡Adjustments (Net Total 12 A IIb)± .... $ 242,575.73

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $45,878,684.02

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1979

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Alloway Twsp.	$ 7,087,830	$ 17,323,900	$ 24,411,730	$ 446,509	....	....	....	....	$ 24,858,239
2 Carneys Point Twsp.	14,579,550	58,050,358	72,629,908	1,078,868	....	....	....	....	73,708,776
3 Elmer Boro.	2,335,550	11,140,700	13,476,250	496,577	....	....	....	....	13,972,827
4 Elsinboro Twsp.	2,480,260	9,745,700	12,225,960	174,871	....	....	....	....	12,400,831
5 Lower Alloways Creek Twsp.	6,262,490	26,593,750	32,856,240	653,546	....	....	....	....	33,509,786
6 Mannington Twsp.	7,534,000	16,984,800	24,518,800	892,981	....	....	....	....	25,411,781
7 Oldmans Twsp.	6,886,300	20,634,800	27,521,100	327,148	....	....	....	....	27,848,248
8 Penns Grove Boro.	2,967,000	14,348,450	17,315,450	1,434,189	....	....	....	....	18,749,639
9 Pennsville Twsp.	24,806,800	161,532,500	186,339,300	2,973,100	....	....	....	....	189,312,400
10 Pilesgrove Twsp.	12,985,500	27,104,600	40,090,100	1,171,022	....	....	....	....	41,261,122
11 Pittsgrove Twsp.	23,710,475	48,265,200	71,975,675	1,261,491	....	....	....	....	73,237,166
12 Quinton Twsp.	8,090,280	17,263,300	25,353,580	2,945,364	....	....	....	....	28,298.944
13 Salem City	5,218,375	42,205,400	47,423,775	2,088,245	....	....	....	....	49,512,020
14 Upper Pittsgrove Twsp.	11,747,500	26,070,200	37,817,700	1,374,337	....	....	....	....	39,192,037
15 Woodstown Boro.	3,640,350	21,373,200	25,013,550	798,866	....	....	....	....	25,812,416
Totals	$140,332,260	$518,636,858	$658,969,118	$18,117,114	....	....	....	....	$677,086,232

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1 Alloway Twsp.	$3.27	76.19	....	....	$ 8,902,854	$ 33,761,093	$ 289,096.91	....	....
2 Carneys Point Twsp.	3.89	83.32	$19,700	....	22,972,414	96,700,890	828,051.66	....	....
3 Elmer Boro.	3.49	82.29	11,356	....	3,510,134	17,494,317	149,804.19	....	....
4 Elsinboro Twsp.	3.01	82.55	....	....	2,935,186	15,336,017	131,322.62	....	....
5 Lower Alloways Creek Twsp.	1.36	74.77	....	....	12,790,129	46,299,915	396,467.10	....	....
6 Mannington Twsp.	3.15	75.22	3,585	....	11,634,799	37,050,165	317,261.30	....	....
7 Oldmans Twsp.	3.33	68.63	1,497	....	14,436,274	42,286,019	362,096.03	....	....
8 Penns Grove Boro.	6.66	57.54	113	....	14,368,157	33,117,909	283,589.32	....	....
9 Pennsville Twsp.	3.28	81.51	4,456	....	120,298,753	309,615,609	2,651,248.02	....	....
10 Pilesgrove Twsp.	2.92	88.38	622	....	7,113,727	48,375,471	414,240.13	....	....
11 Pittsgrove Twsp.	2.51	103.71	....	$788,554	....	72,448,612	620,378.91	....	....
12 Quinton Twsp.	2.58	87.30	....	....	5,022,373	33,321,317	285,331.10	....	....
13 Salem City	3.68	108.16	20,329	....	2,831,011	52,363,360	448,388.50	....	....
14 Upper Pittsgrove Twsp.	2.57	98.24	....	....	2,693,134	41,885,171	358,663.56	....	....
15 Woodstown Boro.	3.87	78.46	1,554	....	7,595,428	33,409,398	286,085.34	....	....
Totals			$63,212	$788,554	$237,104,373	$913,465,263	$7,822,024.69	....	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Alloway Twsp.	$ 412.02	....	$ 288,684.89	....	....	$ 524,003.75	....	....	....
2 Carneys Point Twsp.	285.91	....	827,765.75	....	....	....	$1,684,755.35	....	....
3 Elmer Boro.	....	$ 102.13	149,906.32	....	....	270,135.50	....	....	....
4 Elsinboro Twsp.	....	....	131,322.62	....	....	237,221.00	....	....	....
5 Lower Alloways Creek Twsp.	1,209.80	58,542.62	453,799.92	....	....	....	....	....	....
6 Mannington Twsp.	1,210.30	....	316,051.00	....	....	482,350.00	....	....	....
7 Oldmans Twsp.	....	307.50	362,403.53	....	....	563,831.91	....	....	....
8 Penns Grove Boro.	1,551.12	....	282,038.20	....	....	....	600,700.15	....	....
9 Pennsville Twsp.	....	1,538.68	2,652,786.70	....	....	3,541,484.00	....	....	....
10 Pilesgrove Twsp.	1,755.36	....	412,484.77	....	....	....	792,061.09	....	....
11 Pittsgrove Twsp.	7,674.48	....	612,704.43	....	....	1,224,265.00	....	....	....
12 Quinton Twsp.	1,098.86	....	284,232.24	....	....	438,985.00	....	....	....
13 Salem City	28,333.64	....	420,054.86	....	....	847,474.00	....	$54,432.50	....
14 Upper Pittsgrove Twsp.	544.48	....	358,119.08	....	....	646,049.00	....	....	....
15 Woodstown Boro.	176.46	....	285,908.88	....	....	....	547,010.91	....	....
Totals	$44,252.43	$60,490.93	$7,838,263.19	....	....	$8,775,799.16	$3,624,527.50	$54,432.50	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Alloway Twsp.	....	$ 812,688.64	$ 2,216,000	$ 129,417.59	$ 236,597.41	$ 75,000.00	$ 441,015.00	$ 18,720.00	$ 9.950.00
2 Carneys Point Twsp.	$ 348,208.34	2,860,729.44	11,435,700	275,000.00	805,093.78	160,000.00	1,240,093.78	37,973.00	32,750.00
3 Elmer Boro.	66,830.00	486,871.82	6,751,000	29,831.68	101,441.30	8,000.00	139,272.98	11,520.00	4,800.00
4 Elsinboro Twsp.	3,960.69	372,504.31	673,300	50,000.00	74,509.48	19,500.00	144,009.48	11,700.00	6,300.00
5 Lower Alloways Creek Twsp.	....	453,799.92	3,477,125	....	6,808.456.36	10,000.00	6,818,456.36	13,440.00	4,500.00
6 Mannington Twsp.	....	798,401.00	7,584,400	105,000.00	300,914.04	39,983.43	445,897.47	10,560.00	5,650.00
7 Oldmans Twsp.	....	926,235.44	7,822,800	110,365.21	187,391.12	40,000.00	337,756.33	7,840.00	5,950.00
8 Penns Grove Boro.	365,147.90	1,247,886.25	7,944,800	188,249.91	326,559.90	100.000.00	614,809.81	28,613.00	11,850.00
9 Pennsville Twsp.	....	6,194,270.70	21,127,700	559,179.75	4,828,828.67	350.500.00	5,738,508.42	66,560.00	60,800.00
10 Pilesgrove Twsp.	....	1,204,545.86	1,322,400	59,932.21	277,417.79	40,000.00	377,350.00	11,840.00	10,000.00
11 Pittsgrove Twsp.	....	1,836,969.43	9,912,800	338,670.90	321,304.10	100,000.00	759.975.00	29,920.00	17,350.00
12 Quinton Twsp.	5,659.79	728,877.03	1,966,900	68,452.40	247,335.41	100,000.00	415,787.81	16,480.00	9,600.00
13 Salem City	497,422.56	1,819,383.92	15,320,360	292,000.00	1,017,161.63	140,000.00	1,449.161.63	29,600.00	16,300.00
14 Upper Pittsgrove Twsp.	....	1,004,168.08	3,455,100	....	365,471.51	57,125.24	422,596.75	13,120.00	8,050.00
15 Woodstown Boro.	164,500.00	997,419.79	5,021,000	72,381.83	168,398.17	26,000.00	266,780.00	16,160.00	11,050.00
Totals	$1,451,729.28	$21,744,751.63	$106,031,385	$2,278,481.48	$16 066,880.67	$1,266,108.67	$19,611,470.82	$ 324,046.00	$214,900.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $5,209,156.28

Rate per $100 to be Applied to Col. 11 for Apportionment of County Taxes .... $ .856302

Net County Taxes Apportioned (12 A III) $7,838,263.19

‡Adjustments (Net Total 12 AIIb)+ ....$ 16,238.50

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $7,822,024.69

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1979

	1	2	3	4	5				6
					Deductions				
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Bedminster Twsp.	$ 48,210,700	$ 99,051,800	$ 147,262,500	$13,020,820	....	....	....	....	$ 160,283,320
2 Bernards Twsp.	63,625,778	210,083,900	273,709,678	2,325,089	....	....	....	....	276,034,767
3 Bernardsville Boro.	60,725,120	86,503,900	147,229,020	4,164,744	....	....	....	....	151,393,764
4 Bound Brook Boro. (R)	46,705,000	99,755,800	146,460,800	5,534,712	....	....	....	....	151,995,512
5 Branchburg Twsp.	63,770,550	135,379,350	199,149,900	2,533,686	....	....	....	....	201,683,586
6 Bridgewater Twsp.	189,097,209	354,211,125	543,308,334	5,231,181	....	....	$2,877,000	$2,877,000	545,662,515
7 Far Hills Boro.	14,432,900	15,676,200	30,109,100	314,339	....	....	....	....	30,423,439
8 Franklin Twsp.	109,736,100	241,937,500	351,673,600	6,039,616	....	....	....	....	357,713,216
9 Green Brook Twsp.	24,627,475	43,425,015	68,052,490	386,482	....	....	....	....	68,438,972
10 Hillsborough Twsp.	48,710,650	147,186,088	195,896,738	4,455,390	....	....	....	....	200,352,128
11 Manville Boro.	9,900,600	55,549,358	65,449,958	363,527	....	....	....	....	65,813,485
12 Millstone Boro.	1,111,000	4,380,260	5,491,260	8,135	....	....	....	....	5,499,395
13 Montgomery Twsp.	65,241,090	130,229,100	195,470,190	1,342,708	....	....	....	....	196,812,898
14 North Plainfield Boro. (R)	74,182,800	194,800,200	268,983,000	1,706,148	....	....	....	....	270,689,148
15 Peapack-Gladstone Boro. (R)	33,795,750	40,112,700	73,908,450	422,100	....	....	....	....	74,330,550
16 Raritan Boro.	35,832,095	100,858,375	136,690,470	1,427,374	....	....	....	....	138,117,844
17 Rocky Hill Boro.	2,267,300	6,332,550	8,599,850	42,027	....	....	....	....	8,641,877
18 Somerville Boro.	49,406,600	105,618,500	155,025,100	9,121,689	....	....	....	....	164,146,789
19 South Bound Brook Boro.	7,115,850	18,582,700	25,698,550	465,954	....	....	....	....	26,164,504
20 Warren Twsp.	47,709,400	86,648,600	134,358,000	738,429	....	....	....	....	135,096,429
21 Watchung Boro.	30,124,500	63,548,180	93,672,680	745,321	....	....	....	....	94,418,001
Totals	$1,026,328,467	$2,239,871,201	$3,266,199,668	$60,389,471	....	....	$2,877,000	$2,877,000	$3,323,712,139

(R) = Revaluation

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Bedminster Twsp.	$1.66	$92.66	....	....	$ 16,355,907	$ 176,639,227	$ 886,909.72	....	....
2 Bernards Twsp.	4.21	55.05	....	....	228,761,422	504,796,189	2,534,593.55	....	....
3 Bernardsville Boro.	3.45	68.14	....	....	72,245,716	223,639,480	1,122,899.10	....	....
4 Bound Brook Boro.	2.98	108.33	$118,176	$ 8,349,801	....	143,763,887	721,841.86	....	....
5 Branchburg Twsp.	2.07	97.07	2,683	....	10,575,001	212,261,270	1,065,768.84	....	....
6 Bridgewater Twsp.	3.86	71.59	47,726	1,141,718	290,824,539	835,393,062	4,194,528.23	....	....
7 Far Hills Boro.	1.84	86.00	....	....	5,590,254	36,013,693	180,825.60	....	....
8 Franklin Twsp.	4.42	65.70	....	....	193,390,886	551,104,102	2,767,106.67	....	....
9 Green Brook Twsp.	4.48	65.34	....	....	38,643,632	107,082,604	537,664.28	....	....
10 Hillsborough Twsp.	4.48	54.26	4,532	....	172,659,644	373,016,304	1,872,923.64	....	....
11 Manville Boro.	7.56	38.45	196,657	....	125,982,068	191,922,210	963,997.41	....	....
12 Millstone Boro.	4.07	55.96	....	....	4,429,927	9,929,322	49,855.36	....	....
13 Montgomery Twsp.	2.47	105.64	45,329	5,761,567	....	191,096,660	959,500.83	....	....
14 North Plainfield Boro.	3.01	110.47	....	21,220,868	....	249,468,280	1,252,586.11	....	....
15 Peapack-Gladstone Boro.	1.77	130.17	....	15,931,010	....	58,399,540	293,225.47	....	....
16 Raritan Boro.	2.60	117.83	162,444	13,363,519	....	124,916,769	627,210.04	....	....
17 Rocky Hill Boro.	5.08	49.22	....	....	9,809,248	18,451,125	92,643.53	....	....
18 Somerville Boro.	4.14	83.89	74,965	....	36,849,218	201,070,972	1,009,582.08	....	....
19 South Bound Brook Boro.	6.07	50.23	1,354	....	28,182,268	54,348,126	272,883.22	....	....
20 Warren Twsp.	5.14	50.53	....	....	136,381,916	271,478,345	1,363,099.16	....	....
21 Watchung Boro.	5.05	44.24	....	....	128,044,558	222,462,559	1,116,989.75	....	....
Totals	....	....	$653,866	$65,768,483	$1,498,726,204	$4,757,323,726	$23,886,634.45	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	1 District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Bedminster Twsp.	....	$ 18.86	$ 886,928.58	$ 47,434.09	....	$ 834,370.00	....	....	....
2 Bernards Twsp.	$ 2,691.25	....	2,531,902.30	(−) 108.29	....	5,953,571.79	....	....	....
3 Bernardsville Boro.	710.63	....	1,122,188.47	(−) 39.10	....	3,029,748.83	....	....	....
4 Bound Brook Boro.	491.17	....	721,350.69	....	....	2,825,824.50	....	....	....
5 Branchburg Twsp.	592.42	....	1,065,176.42	56,970.65	....	3,046,121.21	....	....	....
6 Bridgewater Twsp.	6,854.64	....	4,187,673.59	223,966.88	....	....	$15,357,037.69	....	....
7 Far Hills Boro.	403.27	....	180,422.33	9,649.49	....	214,246.09	....	....	....
8 Franklin Twsp.	....	652.59	2,767,759.26	(+) 161.85	....	10,734,451.47	....	....	....
9 Green Brook Twsp.	....	133.26	537,797.54	28,762.02	....	2,059,215.00	....	....	....
10 Hillsborough Twsp.	6,113.22	....	1,866,810.42	99,843.55	....	6,269,278.00	....	....	....
11 Manville Boro.	33.87	....	963,963.54	....	....	3,228,322.00	....	....	....
12 Millstone Boro.	....	....	49,855.36	2,666.33	....	171,189.00	....	....	....
13 Montgomery Twsp.	32,262.06	....	927,238.77	49,612.61	....	3,497,546.61	....	....	....
14 North Plainfield Boro.	1,497.81	....	1,251,088.30	66,910.72	....	4,523,530.00	....	....	....
15 Peapack-Gladstone Boro.	847.07	....	292,378.40	15,637.38	....	730,868.00	....	....	....
16 Raritan Boro.	8,811.84	....	618,398.20	(−) 465.29	....	....	2,241,922.65	....	....
17 Rocky Hill Boro.	....	....	92,643.53	4,954.70	....	292,902.50	....	....	....
18 Somerville Boro.	3,197.88	....	1,006,384.20	....	....	4,156,420.43	....	....	....
19 South Bound Brook Boro.	7,146.08	....	265,737.14	14,230.14	....	984,850.19	....	....	....
20 Warren Twsp.	4,415.23	....	1,358,683.93	72,674.73	....	2,922,000.31	1,654,018.09	....	....
21 Watchung Boro.	15,641.72	....	1,101,348.03	58,954.54	....	1,637,172.50	1,213,872.76	....	....
Totals	$91,710.16	$804.71	$23,795,729.00	$751,817.00	....	$57,111,628.43	$20,466,851.19	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1979 (Continued)

	TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
		Section C	Section D							
		II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1	Bedminster Twsp.	$ 882,024.55	$ 2,650,757.22	$ 8,764,200	$ 50,000.00	$ 317,758.43	$ 35,000.00	$ 402,758.43	$ 5,760.00	$ 9,650.00
2	Bernards Twsp.	3,121,761.30	11,607,127.10	47,582,300	250,000.00	1,285,017.84	175,000.00	1,710,017.84	16,054.00	49,000.00
3	Bernardsville Boro.	1,060,242.45	5,212,140.65	17,257,600	510,000.00	666,244.43	115,000.00	1,291,244.43	17,920.00	24,650.00
4	Bound Brook Boro.	975,394.68	4,522,569.87	21,572,500	274,000.00	731,806.23	90,000.00	1,095,806.23	41,440.00	31,500.00
5	Branchburg Twsp.	....	4,168,268.28	16,780,450	1,000,000.00	1,662,494.27	90,000.00	2,752,494.27	12,640.00	26,550.00
6	Bridgewater Twsp.	1,263,538.53	21,032,216.69	58,495,480	1,740,556.50	4,939,381.42	340,000.00	7,019,937.92	66,560.00	124,550.00
7	Far Hills Boro.	152,928.15	557,246.06	1,430,900	55,000.00	54,015.43	20,000.00	129,015.43	1,760.00	1,950.00
8	Franklin Twsp.	2,292,685.00	15,795,057.58	49,461,150	1,588,000.00	2,831,406.00	350,000.00	4,769,406.00	77,120.00	99,100.00
9	Green Brook Twsp.	437,219.96	3,062,994.52	21,215,225	100,000.00	476,391.98	100,420.10	676,812.08	10,240.00	21,500.00
10	Hillsborough Twsp.	726,299.50	8,962.231.47	46,902,450	1,100,000.00	1,806,662.04	350,000.00	3,256,662.04	30,400.00	51,000.00
11	Manville Boro.	780,751.59	4,973,037.13	7,307,950	357,000.00	1,217,520.00	185,000.00	1,759,520.00	76,160.00	53,800.00
12	Millstone Boro.	....	223,710.69	304,400	20,500.00	44,256.73	1,000.00	65,756.73	1,760.00	2,100.00
13	Montgomery Twsp.	375,444.68	4,849,842.67	55,322,300	382,000.00	1,104,371.70	190,000.00	1,676,371.70	10,560.00	19,250.00
14	North Plainfield Boro.	2,293,462.00	8,134,991.02	28,624,600	200,000.00	1,295,367.34	160,000.00	1,655,367.34	74,080.00	65,000.00
15	Peapack-Gladstone Boro.	273,606.11	1,312,489.89	11,025,300	218,800.00	157,008.46	22,000.00	397,808.46	8,720.00	6,550.00
16	Raritan Boro.	723,739.39	3,583,594.95	7,510,350	150,000.00	794,368.47	65,000.00	1,009,368.47	52,000.00	22,800.00
17	Rocky Hill Boro.	48,343.64	438,844.37	641,100	100,000.00	89,470.74	15,000.00	204,470.74	3,200.00	2,350.00
18	Somerville Boro.	1,624,870.27	6,787,674.90	58,577,800	358,000.00	1,561,453.19	210,000.00	2,129,453.19	45,600.00	38,100.00
19	South Bound Brook Boro.	321,197.43	1,586,014.90	2,649,660	100,000.00	353,984.33	23,000.00	476,984.33	19,200.00	14,800.00
20	Warren Twsp.	932,389.36	6,939,766.42	19,764,700	210,470.75	1,133,282.39	238,000.00	1,581,753.14	18,560.00	40,250.00
21	Watchung Boro.	755,686.26	4,767,034.09	7,299,090	200,000.00	821,596.66	80,000.00	1,101,596.66	8,320.00	23,650.00
	Totals	$19,041,584.85	$121,167,610.47	$488,489,505	$8,964,327.25	$23,343,858.08	$2,854,420.10	$35,162,605.43	$598,054.00	$728,100.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $11,414,155.12

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .502102354

Rate per $100 to be applied to Col. 11 for Apportionment of County Library Taxes .... $ .026853088

Net County Taxes Apportioned (12 A III) $23,795,729.00

††Adjustments (Net Total 12 AIIb)± .... − 90,905.45

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $23,886,634.45

††Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1979

	1	2	3	4	5 Deductions				6
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	(a) Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	(b) Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	(c) Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	(d) Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Andover Boro.	$ 3,639,600	$ 9,171,900	$ 12,811,500	$ 341,712	....	....	....	....	$ 13,153,212
2 Andover Twsp.	12,125,971	31,225,790	43,351,761	300,312	....	....	....	....	43,652,073
3 Branchville Boro.	2,460,050	11,520,350	13,980,400	227,084	....	....	....	....	14,207,484
4 Byram Twsp.	33,912,450	57,099,550	91,012,000	691,369	....	....	....	....	91,703,369
5 Frankford Twsp.	15,391,350	29,997,950	45,389,300	486,746	....	....	....	....	45,876,046
6 Franklin Boro.	6,758,000	26,634,750	33,392,750	1,060,289	....	....	....	....	34,453,039
7 Fredon Twsp.	6,315,650	17,011,300	23,326,950	160,919	....	....	....	....	23,487,869
8 Green Twsp.	8,425,820	21,041,386	29,467,206	226,769	....	....	....	....	29,693,975
9 Hamburg Boro.	9,716,400	24,609,100	34,325,500	390,350	....	....	....	....	34,715,850
10 Hampton Twsp.	15,142,448	27,648,325	42,790,773	392,615	....	....	....	....	43,183,388
11 Hardyston Twsp.	19,341,580	33,762,700	53,104,280	378,589	....	....	....	....	53,482,869
12 Hopatcong Boro.	81,375,002	171,871,023	253,246,025	1,529,132	....	....	....	....	254,775,157
13 Lafayette Twsp.	6,073,675	13,590,550	19,664,225	178,218	$54,000	....	....	$54,000	19,788,443
14 Montague Twsp.	12,479,928	2!,668,824	34,148,752	535,762	....	....	....	....	34,684,514
15 Newton Twsp.	7,443,040	36,354,540	43,797,580	1,947,873	....	....	....	....	45,745,453
16 Ogdensburg Boro.	12,903,625	26,873,075	39,776,700	213,223	....	....	....	....	39,989,923
17 Sandyston Twsp.	10,411,300	• 18,528,800	28,940,100	255,217	....	....	....	....	29,195,317
18 Sparta Twso.	62,186,700	147,011,340	209,198,040	1,984,402	....	....	....	....	211,182,442
19 Stanhope Boro.	9,067,650	20,338,450	29,406,100	316,537	....	....	....	....	29,722,637
20 Stillwater Twsp.	15,194,610	29,386,800	44,581,410	290,485	....	$1,000	....	$1,000	44,870,895
21 Sussex Boro.	4,885,575	17,942,650	22,828,225	2,923,794	....	....	....	....	25,752,019
22 Vernon Twsp.	72,678,190	155,828,400	228,506,590	4,512,066	....	....	....	....	233,018,656
23 Walpack Twsp.	258,180	386,720	644,900	40,246	....	....	....	....	685,146
24 Wantage Twsp.	19,382,745	50,043,145	69,425,890	8,136,221	....	....	....	....	77,562,111
Totals	$447,569,539	$999,547,418	$1,447,116,957	27,519,930	$54,000	$1,000	....	$55,000	• $ 1,474,581,887

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1 Andover Boro.	$2.01	120.18	$ 837	$ 1,675,765		$ 11,478,284	$ 64,752.01		
2 Andover Twsp.	5.14	51.40	226		$43,081,709	86,734,008	489,289.27		
3 Branchville Boro.	2.54	83.41			4,332,961	18,540,445	104,591.51		
4 Byram Twsp.	3.86	•74.75			31,758,757	123,462,126	696,482.20		
5 Frankford, Twsp.	5.20	•54.73			39,713,011	85,589,057	482,830.30		
6 Franlin Boro.	4.54	57.69	1,659		26,787,175	61,241,873	345,481.46		
7 Fredon Twsp.	5.12	55.41			19,962,169	43,450,038	245,113.05		
8 Green Twsp.	3.85	78.97	253		8,740,823	38,435,051	216,822.20		
9 Hamburg Boro.	2.10	123.51		•5,060,516		29,655,334	167,293.51		
10 Hampton Twsp.	4.22	60.46			29,879,367	73,062,755	412,166.15		
11 Hardyston Twsp.	4.28	63.62	143		31,903,709	85,386,721	481,6[illegible].67		
12 Hopatcong Boro.	2.93	115.88		34,051,668		220,723,489	1,245,[illegible].05		
13 Lafayette Twsp.	3.95	62.21			13,631,585	33,420,028	188,531.14		
14 Montague Twsp.	2.59	64.78			19,273,179	53,957,693	304,389.49		
15 Newton Twsp.	6.70	46.90			57,060,791	102,806,244	579,956.97		
16 Ogdensburg Boro.	2.98	95.44	238		4,309,705	44,299,866	249,907.16		
17 Sandyston Twsp.	2.68	84.22			6,120,049	35,315,366	199,223.24		
18 Sparta Twsp.	4.04	74.18	1,423		76,802,984	287,986,849	1,624,609.30		
19 Stanhope Boro.	5.14	61.63			19,526,844	49,249,481	277,829.23		
20 Stillwater Twsp.	3.92	68.60			21,188,513	66,059,408	372,658.44		
21 Sussex Boro.	3.01	98.94			1,522,207	27,274,226	153,861.06		
22 Vernon Twsp.	3.50	73.69	838		85,653,868	318,673,362	1,797,719.96		
23 Walpack Twsp.	1.09	80.96			221,530	906,676	5,114.80		
24 Wantage Twsp.	4.75	53.96			63,156,704	140,718,815	793,831.72		
Totals			$5,617	$40,787,949	$604,627,640	$2,038,427,195	$11,499,302.09		

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Andover Boro.	....	....	$ 64,752.01	$ 4,132.07	....	....	$ 183,506.17	....	$ 11,754.98
2 Andover Twsp.	$2,594.23	....	486,695.04	31,072.40	....	....	1,395,834.72	....	89,386.82
3 Branchville Boro.	....	....	104,591.51	6,674.38	....	$ 108,626.00	120,944.19	....	19,005.46
4 Byram Twsp.	1,181.23	....	695,300.97	44,380.37	....	1,224,887.59	815,098.84	....	132,699.73
5 Frankford Twsp.	2,209.63	....	480,620.67	30,675.94	....	1,025,205.72	581,538.46	....	86,847.68
6 Franklin Boro.	27.90	....	345,453.56	22,044.92	....	999,440.50	47,002.50	....	63,202.92
7 Fredon Twsp.	151.47	....	244,961.58	15,632.41	....	419,178.00	456,403.89	....	45,680.78
8 Green Twsp.	1,386.28	....	215,435.92	13,758.14	....	777,571.78	....	....	39,511.87
9 Hamburg Boro.	689.60	....	166,603.91	10,642.03	....	413,741.50	15,288.61	....	29,157.91
10 Hampton Twsp.	5,591.11	....	406,575.04	25,944.99	....	642,305.00	665,961.78	....	78,511.91
11 Hardyston Twsp.	5,064.90	....	476,623.97	30,440.44	....	1,145,909.72	43,116.21	....	92,179.74
12 Hopatcong Boro.	526.21	....	1,244,632.84	79,427.02	....	4,222,772.25	....	....	243,288.76
13 Lafayette Twsp.	959.86	....	187,571.28	11,974.42	....	341,793.00	207,078.15	....	31,631.77
14 Montague Twsp.	2,148.55	....	302,240.94	19,323.25	....	515,466.48	....	....	59,941.64
15 Newton Twsp.	1,753.87	....	578,203.10	36,908.60	....	1,983,881.50	....	....	105,334.12
16 Ogdensburg Boro.	715.95	....	249,191.21	15,899.79	....	653,750.13	15,967.68	....	46,539.88
17 Sandyston Twsp.	1,417.50	....	197,805.74	12,642.00	....	....	531,500.64	....	38,709.91
18 Sparta Twsp.	518.78	....	1,624,090.52	....	....	5,108,269.50	....	....	304,247.50
19 Stanhope Boro.	90.64	....	277,738.59	17,724.81	....	528,554.00	356,182.55	....	51,120.89
20 Stillwater Twsp.	1,115.56	....	371,542.88	23,726.00	....	605,329.00	624,342.82	....	73,820.41
21 Sussex Boro.	69.62	....	153,791.44	9,814.91	....	....	494,027.47	....	29,293.83
22 Vernon Twsp.	153,120.08	....	1,644,599.88	106,931.56	....	5,010,717.25	....	....	335,734.97
23 Walpack Twsp.	....	....	5,114.80	326.39	....	....	....	....	2,015.36
24 Wantage Twsp.	9,596.55	....	784,235.17	50,135.16	....	....	2,444,841.23	....	152,750.66
Totals	$190,929.52	....	$11,308,372.57	$620,232.00	....	$25,727,398.92	$8,998,635.91	....	$ 2,162,369.50

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Andover Boro.	....	$ 264,145.23	$ 493,300	$ 90,000.00	$ 53,108.15	$ 17,000.00	$ 160,108.15	$ 3,520	$ 2,050
2 Andover Twsp.	$ 237,289.85	2,240,278.83	6,160,640	390,000.00	313,881.13	99,000.00	802,881.13	12,160	13,700
3 Branchville Boro.	....	359,841.54	826,800	200,000.00	242,071.95	16,000.00	458,071.95	4,320	3,750
4 Byram Twsp.	622,373.89	3,534,741.39	5,954,750	300,000.00	456,046.65	225,000.00	981,046.65	12,320	22,000
5 Frankford Twsp.	179,147.40	2,384,035.87	6,915,400	190,000.00	385,315.79	175,000.00	750,315.79	16,640	15,000
6 Franklin Boro.	86,725.76	1,563,870.16	6,514,300	360,000.00	487,368.78	53,475.46	900,844.24	30,880	12,900
7 Fredon Twsp.	19,500.00	1,201,356.66	2,009,500	200,000.00	119,677.42	65,000.00	384,677.42	8,000	7,100
8 Green Twsp.	95,000.00	1,141,277.71	6,805,052	85,814.83	118,015.52	30,000.00	233,830.35	5,440	7,050
9 Hamburg Boro.	91,020.50	726,454.46	3,158,200	133,150.00	141,532.34	50,000.00	324,682.34	8,480	6,000
10 Hampton Twsp.	....	1,819,298.72	9,874,026	383,000.00	269,253.49	175,000.00	827,253.49	16,960	13,100
11 Hardyston Twsp.	495,700.00	2,283,970.08	2,883,450	225,000.00	338,481.90	140,000.00	703,481.90	16,160	14,800
12 Hopatcong Boro.	1,673,921.55	7,464,042.42	10,569,420	425,000.00	644,588.68	250,000.00	1,319,588.68	59,520	53,050
13 Lafayette Twsp.	....	780,048.62	4,061,100	120,000.00	112,338.74	40,000.00	272,338.74	5,280	4,400
14 Montague Twsp.	....	896,972.31	8,767,376	200,000.00	145,101.67	80,000.00	425,101.67	8,480	6,450
15 Newton Twsp.	357,532.19	3,061,859.51	24,839,290	235,000.00	735,858.69	206,000.00	1,176,858.69	32,320	21,400
16 Ogdensburg Boro.	206,546.97	1,187,895.66	2,484,500	102,240.00	189,474.89	37,500.00	329,214.89	12,480	10,600
17 Sandyston Twsp.	....	780,658.29	31,710,405	120,000.00	157,639.20	70,000.00	347,639.20	13,920	6,250
18 Sparta Twsp.	1,488,844.58	8,525,452.10	26,190,925	300,000.00	1,088,373.17	450,000.00	1,838,373.17	20,480	49,550
19 Stanhope Boro.	294,109.45	1,525,430.29	7,320,400	196,000.00	203,180.19	45,000.00	444,180.19	9,760	12,050
20 Stillwater Twsp.	58,172.71	1,756,933.82	7,212,900	210,000.00	239,465.44	145,000.00	594,465.44	20,800	14,300
21 Sussex Boro.	87,848.95	774,776.60	7,647,300	83,360.00	147,378.53	30,000.00	260,738.53	10,560	5,900
22 Vernon Twsp.	1,052,163.24	8,150,146.90	17,102,500	800,000.00	1,172,795.06	400,000.00	2,372,795.06	42,240	51,300
23 Walpack Twsp.	....	7,456.55	11,938,472	70,000.00	35,489.87	7,000.00	112,489.87	1,120	350
24 Wantage Twsp.	247,116.78	3,679,079.00	7,075,190	450,000.00	394,014.66	200,000.00	1,044,014.66	28,000	21,550
Totals	$7,293,013.82	$56,110,022.72	$218,515,196	$5,868,564.83	$8,190,451.91	$3,005,975.46	$17,064,992.20	$399,840	$374,600

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 7,656,605.10

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .56412621

County Library Rate .... $ .03599901

Net County Taxes Apportioned (12 A III) $11,308,372.57
Plus: Adjustments (Net Total 12 A IIb)............................... $ 190,929.52

Total County Taxes Apportioned
(Including Adjustments—Total 12 A I) $11,499,302.09

Abstract of Ratables and Exemptions in the County of Union, for the Year 1979

	1	2	3	4	5				6
					Deductions				
					(a)	(b)	(c)	(d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols. 3 + 4 − 5(d))
1 Berkeley Heights Twsp.	$ 62,978.750	$ 191,515,511	$ 254,494,261	$ 1,426,885	....	....	$392,900	$392,900	$255,528,246
2 Clark Twsp.	94,724,400	187,992,000	282,716,400	1,517,000	....	....	....	....	284,233,400
3 Cranford Twsp.	148,002,800	276,603,900	424,606,700	6,919,332	....	....	....	....	431,526,032
4 Elizabeth City	309,109,800	661,969,200	971,079,000	25,062,700	....	....	....	....	996,141,700
5 Fanwood Boro.	30,357,700	59,727,800	90,085,500	512,473	....	....	....	....	90,597,973
6 Garwood Boro.	30,409,200	45,790,800	76,200,000	456,900	....	....	....	....	76,656,900
7 Hillside Twsp.	106,255,100	214,707,400	320,962,500	1,991,449	....	....	....	....	322,953,949
8 Kenilworth Boro.	63,155,800	114,838,800	177,994,600	1,120,070	....	....	....	....	179,114,670
9 Linden City	336,018,800	717,212,200	1,053,231,000	9,693,400	....	....	....	....	1,062,924,400
10 Mountainside Boro.	64,432,000	104,139,700	168,571,700	929,500	....	....	....	....	169,501,200
11 New Providence Boro.	104,496,050	178,586,100	283,082,150	5,635,946	....	....	....	....	288,718,096
12 Plainfield City	89,781,225	297,745,600	387,526,825	14,574,600	....	....	....	....	402,101,425
13 Rahway City	110,263,600	232,314,100	342,577,700	10,195,600	....	....	....	....	352,773,300
14 Roselle Boro.	89,881,000	174,329,400	264,210,400	8,163,302	....	....	....	....	272,373,702
15 Roselle Park Boro.	58,034,900	83,779,500	141,814,400	813,180	....	....	....	....	142,627,580
16 Scotch Plains Twsp.	104,696,500	186,181,900	290,878,400	1,777,267	....	....	....	....	292,655,667
17 Springfield Twsp.	122,944,700	210,199,100	333,143,800	2,761,320	....	....	....	....	335,905,120
18 Summit, City	143,104,900	226,983,400	370,088,300	5,075,742	....	....	390,000	390,000	374,774,042
19 Union Twsp.	400,202,000	552,167,900	952,369,900	16,546,081	....	....	....	....	968,915,981
20 Westfield Twsp.	142,192,900	280,218,500	422,411,400	4,670,476	....	....	....	....	427,081,876
21 Winfield Twsp.	220,200	1,171,500	1,391,700	53,356	....	....	....	....	1,445,056
Totals	$2,611,262,325	$4,998,174,311	$7,609,436,636	$119,896,579	....	....	$782,900	$782,900	$7,728,550,315

Abstract of Ratables and Exemptions in the County of Union, for the Year 1979 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1 Berkeley Heights Twsp.	$3.92	57.14	....	....	$ 222,285,018	$ 477,813,264	$ 2,468,531.23	....	....
2 Clark Twsp.	3.52	81.99	$ 4,064	....	80,830,844	365,068,308	1,886,055.88	....	....
3 Cranford Twsp.	3.26	91.45	495,054	....	52,293,111	484,314,197	2,502,117.06	....	....
4 Elizabeth City	4.11	94.34	9,042.185	....	125,872,956	1,131,056,841	5,843,389.76	....	....
5 Fanwood Boro.	5.24	65.02	8,681	....	49,770,724	140,377,378	725,232.99	....	....
6 Garwood Boro.	3.34	94.92	16,037	....	12,366,466	89,039,403	460,005.12	....	....
7 Hillside Twsp.	3.47	99.89	79,597	....	28,068,626	351,102,172	1,813,902.50	....	....
8 Kenilworth Boro.	2.52	87.75	38,083	....	45,244,722	224,397,475	1,159,306.82	....	....
9 Linden City	1.86	88.60	814,133	....	302,730,106	1,366,468,639	7,059,599.98	....	....
10 Mountainside Boro.	3.36	71.16	....	....	77,889,825	247,391,025	1,278,098.61	....	....
11 New Providence Boro.	3.35	89.31	1,576	....	40,871,680	329,591,352	1,702,770.95	....	....
12 Plainfield City	4.36	94.12	301,039	....	44,893,371	447,295,835	2,310,868.74	....	....
13 Rahway City	4.09	83.24	888,555	....	98,865,915	452,527,770	2,337,898.54	....	....
14 Roselle Boro.	3.20	105.10	28,591	$6,114,069	....	266,288,224	1,375,727.39	....	....
15 Roselle Park Boro.	4.19	75.31	49,307	....	50,249,958	192,926,845	996,719.80	....	....
16 Scotch Plains Twsp.	4.53	68.13	62	....	140,527,933	433,183,662	2,237,960.89	....	....
17 Springfield Twsp.	2.96	94.64	757	....	34,847,040	370,752,917	1,915,424.33	....	....
18 Summit City	4.03	60.62	333,781	....	256,435,450	631,543,273	3,262,748.04	....	....
19 Union Twsp.	2.71	89.92	32,614	....	164,096,769	1,133,045,364	5,853,663.08	....	....
20 Westfield Twsp.	4.59	62.40	3,077	....	266,206,189	693,291,142	3,581,756.65	....	....
21 Winfield Twsp.	15.74	55.00	....	....	1,193,384	2,638,440	13,631.00	....	....
Totals	....	....	$12,137,193	$6,114,069	$2,095,540,087	$9,830,113,526	$50,785,409.36	....	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Berkeley Heights Twsp.	....	$57.42	$ 2,468,588.65	....	....	$ 3,985,402.00	$ 2,958,221.71	....	....
2 Clark Twsp.	$ 324.88	....	1,885,731.00	....	....	4,209,001.00	2,826,533.37	....	....
3 Cranford Twsp.	9,132.35	....	2,492,984.71	....	....	8,990,351.38	....	....	....
4 Elizabeth City	67,334.95	....	5,776,054.81	....	....	19,501,264.69	....	$2,579,122.44	....
5 Fanwood Boro.	98.70	....	725,134.29	....	....	....	3,204,770.90	....	....
6 Garwood Boro.	1,717.80	....	458,287.32	....	....	866,058.50	650,623.19	....	....
7 Hillside Twsp.	4,058.10	....	1,809,844.40	....	....	5,540,711.00	....	....	....
8 Kenilworth Boro.	752.82	....	1,158,554.00	....	....	1,307,140.00	1,563,116.05	....	....
9 Linden City	44,764.76	....	7,014,835.22	....	....	11,764,162.00	....	851,000.00	....
10 Mountainside Boro.	6,583.20	....	1,271,515.41	....	....	1,796,069.50	1,671,567.62	....	....
11 New Providence Boro.	7,086.47	....	1,695,684.48	....	....	6,166,823.00	....	....	....
12 Plainfield City	2,176.45	....	2,308,692.29	....	....	7,649,500.00	....	217,946.50	....
13 Rahway City	4,173.24	....	2,333,725.30	....	....	7,693,109.50	....	70,100.50	....
14 Roselle Boro.	10,430.48	....	1,365,296.91	....	....	4,584,970.25	....	....	....
15 Roselle Park Boro.	776.32	....	995,943.48	....	....	3,349,456.39	....	....	....
16 Scotch Plains Twsp.	5,636.81	....	2,232,324.08	....	....	....	9,176,873.09	....	....
17 Springfield Twsp.	9,666.12	....	1,905,758.21	....	....	3,263,475.25	2,623,431.06	....	....
18 Summit City	832.30	....	3,261,915.74	....	....	8,034,200.00	....	454,198.75	....
19 Union Twsp.	3,940.31	....	5,849,722.77	....	....	13,441,580.00	....	....	....
20 Westfield Twsp.	5,980.72	....	3,575,775.93	....	....	12,949,562.00	....	....	....
21 Winfield Twsp.	....	....	13,631.00	....	....	106,181.00	....	....	....
Totals	$185,466.78	$57.42	$50,600,000.00	....	....	$125,199,017.46	$24,675,136.99	$4,172,368.19	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + Cla, b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Berkeley Heights Twsp.	$ 588,680.40	$ 10,000,892.76	$ 35,714,889	$ 1,100,000.00	$ 1,949,116.58	$ 75,000.00	$ 3,124,116.58	$ 22,880.00	$ 55,750.00
2 Clark Twsp.	1,066,940.33	9,988,205.70	26,760,000	700,000.00	1,916,462.37	75,000.00	2,691,462.37	48,800.00	100,000.00
3 Cranford Twsp.	2,557,547.68	14,040,883.77	67,415,900	800,000.00	2,850,769.13	232,186.46	3,882,955.59	89,120.00	121,350.00
4 Elizabeth City	12,986,098.61	40,842,540.55	726,817,000	3,000,000.00	22,889,864.61	1,450,000.00	27,339,864.61	355,200.00	134,200.00
5 Fanwood Boro.	812,953.00	4,742,858.19	3,509,000	150,000.00	708,759.00	52,000.00	910,759.00	14,560.00	40,150.00
6 Garwood Boro.	585,298.07	2,560,267.08	7,229,200	178,000.00	569,636.83	25,000.00	772,636.83	34,400.00	21,150.00
7 Hillside Twsp.	3,855,916.78	11,206,472.18	37,879,200	100,000.00	3,128,005.71	207,000.00	3,435,005.71	113,920.00	70,200.00
8 Kenilworth Boro.	481,765.99	4,510,576.04	30,009,200	380,000.00	1,012,949.53	45,000.00	1,437,949.53	45,920.00	41,400.00
9 Linden City	116,055.01	19,746,052.23	143,533,500	5,400,000.00	15,875,794.25	125,000.00	21,400,794.25	289,920.00	143,550.00
10 Mountainside Boro.	947,839.36	5,686,991.89	44,421,900	400,000.00	821,307.43	125,000.00	1,346,307.43	18,080.00	37,750.00
11 New Providence Boro.	1,801,821.30	9,664,328.78	24,214,100	625,000.00	1,235,752.31	168,900.00	2,029,652.31	20,480.00	60,200.00
12 Plainfield City	7,329,066.69	17,505,205.48	83,505,000	1,124,460.50	7,390,595.28	775,000.00	9,290,055.78	109,120.00	83,450.00
13 Rahway City	4,315,542.12	14,412,477.42	59,190,400	125,000.00	3,528,233.56	320,000.00	3,973,233.56	142,400.00	117,150.00
14 Roselle Boro.	2,743,744.83	8,694,011.99	73,011,600	375,000.00	1,459,983.30	180,000.00	2,014,983.30	104,000.00	73,200.00
15 Roselle Park Boro.	1,621,490.46	5,966,890.33	17,675,900	80,000.00	999,173.66	55,000.00	1,134,173.66	73,120.00	48,300.00
16 Scotch Plains Twsp.	1,828,504.35	13,237,701.52	59,402,100	1,300,000.00	1,786,672.91	200,000.00	3,286,672.91	56,640.00	92,500.00
17 Springfield Twsp.	2,132,635.20	9,925,299.72	61,636,400	650,000.00	1,446,915.64	95,000.00	2,191,915.64	57,120.00	65,050.00
18 Summit City	3,350,415.81	15,100,730.30	74,398,000	2,050,000.00	3,275,000.00	175,000.00	5,500,000.00	52,320.00	71,150.00
19 Union Twsp.	6,901,055.64	26,192,358.41	161,144,300	1,650,000.00	6,143,280.70	350,000.00	8,143,280.70	405,440.00	231,500.00
20 Westfield Twsp.	3,035,457.49	19,560,795.42	65,563,000	1,541,000.00	3,161,000.00	185,000.00	4,887,000.00	71,040.00	126,250.00
21 Winfield Twsp.	107,548.00	227,360.00	494,600	5,107.00	95,445.00	....	100,552.00	....	....
Totals	$59,166,377.12	$263,812,899.76	$1,803,525,189	$21,733,567.50	$82,244,717.80	$4,915,086.46	$108,893,371.76	$2,124,480.00	$1,734,250.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $34,708,436.07

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .5166309547

Net County Taxes Apportioned (12 A III) $50,600,000.00

‡Adjustments (Net Total 12 A IIb)* .... $ 185,409.36

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) $50,785,409.36

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1979

		1	2	3	4	5				6
						Deductions				
						(a)	(b)	(c)	(d)	
	TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Taxable Value of Machinery Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	Exemption of Certain Water Supply and Sewage Disposal Structures and Facilities (N.J.S.A. 54:4-3.59)	Exemption of Fallout Shelters (N.J.S.A. 54:4-3.48)	Exemption of Air and Water Pollution Equipment (N.J.S.A. 54:4-3.56)	Total Deductions (Cols. (a) + (b) + (c))	Net Valuation Taxable (Cols 3 + 4 − 5(d))
1	Allamuchy Twsp.	$ 18,657,690	$ 39,998,250	$ 58,665,940	$ 971,406	...	...	...	...	$59,627,346
2	Alpha Boro.	2,753,075	15,713,200	18,466,275	142,973	...	...	...	...	18,609,248
3	Belvidere Town	3,832,811	24,192,714	28,025,525	1,947,852	...	...	...	...	29,973,377
4	Blairstown Twsp.	39,487,205	52,665,594	92,152,799	1,072,931	...	...	...	...	93,225,730
5	*Franklin Twsp.	7,838,495	16,070,980	23,909,475	447,656	...	...	...	...	* 28,357,131
6	Frelinghuysen Twsp.	12,836,970	19,911,330	32,748,300	315,550	...	...	...	...	33,063,850
7	Greenwich Twsp.	7,303,100	20,867,800	28,170,900	375,416	...	...	...	...	28,546,316
8	Hackettstown Town	16,109,000	57,430,650	73,539,650	1,691,712	...	...	...	...	75,231,362
9	Hardwick Twsp.	6,776,000	7,126,400	13,902,400	91,805	...	...	...	...	13,994,205
10	Harmony Twsp.	16,588,387	27,897,330	44,485,717	503,758	...	...	...	...	44,989,475
11	Hope Twsp.	11,085,290	20,335,040	31,420,330	909,939	...	...	...	...	32,330,269
12	Independence Twsp.	15,654,765	33,478,963	49,133,728	762,721	...	...	...	...	49,896,449
13	Knowlton Twsp.	9,451,740	15,774,050	25,225,790	438,921	...	...	...	...	25,664,711
14	Liberty Twsp.	9,382,740	19,255,059	28,637,799	261,526	...	...	...	...	28,899,325
15	Lopatcong Twsp.	11,578,409	39,612,610	51,191,019	651,992	$20,000	...	...	$20,000	51,823,011
16	Mansfield Twsp.	26,453,585	56,371,775	82,825,360	994,838	...	...	...	...	83,820,198
17	Oxford Twsp.	7,249,205	16,474,900	23,724,105	587,021	...	$33,300	...	33,300	24,277,826
18	Pahaquarry Twsp.	67,950	...	67,950	3,852	...	...	...	...	71,802
19	Phillipsburg Town	38,953,210	175,487,320	214,440,530	4,345,850	...	64,075	...	64,075	218,722,305
20	Pohatcong Twsp.	14,741,125	46,375,686	61,116,811	816,236	...	...	$ 57,400	57,400	61,875,647
21	Washington Boro.	13,572,550	40,513,500	54,086,050	2,137,916	...	...	...	...	56,223,966
22	Washington Twsp.	14,014,850	30,793,033	44,807,883	684,021	...	...	...	...	45,491,904
23	White Twsp.	17,865,376	71,165,021	89,030,397	514,468	...	...	500,000	500,000	89,044,865
	Totals	$322,253,528	$847,511,205	$1,169,764,733	$20,670,360	$20,000	$97,375	$557,400	$674,775	*$1,193,760,318

*Columns 6 and 11 overstated by $4 million dollars due to a mathematical error in Franklin Twsp.
These columns are overstated in the County and the State totals.
The question of whether this error can be corrected in the current year is in litigation.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1979 (Continued)

	TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
					(a)	(b)		Section A County Taxes		
								I	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
		General Tax Rate to Apply per $100 Valuation	County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1	Allamuchy Twsp.	$1.84	99.34	$ 1,267		$ 2,246,680	$ 61,875,293	$ 330,616.94		
2	Alpha Boro.	3.64	61.68	1,977		13,067,786	31,679,011	169,269.79		
3	Belvidere Town	4.13	64.24	11,643		19,153,211	49,138,231	262,559.27		
4	Blairstown Twsp.	.64	91.58			12,895,459	106,121,189	567,035.10		
5	*Franklin Twsp.	2.97	63.82	166		16,576,541	* 44,933,838	240,094.02		
6	Freylinghuysen Twsp.	2.22	100.09			1,335,167	34,399,017	183,803.54		
7	Greenwich Twsp.	2.25	97.53	1,060		1,957,424	30,504,800	162,995.65		
8	Hackettstown Town	5.02	57.28	9,294		61,764,305	137,004,961	732,055.70		
9	Hardwick Twsp.	3.72	57.63			10,646,453	24,640,658	131,661.90		
10	Harmony Twsp.	2.36	95.90	5,174		4,559,055	49,553.704	264,779.26		
11	Hope Twsp.	2.21	96.47			1,990,648	34,320,917	183,386.23		
12	Independence Twsp.	2.09	101.10	785		666,530	50,563,764	270,176.29		
13	Knowlton Twsp.	3.20	70.36	262		11,958,106	37,623,079	201,030.60		
14	Liberty Twsp.	2.39	93.45	152		2,543,822	31,443,299	168,010.31		
15	Lopatcong Twsp.	3.76	65.19	4,202		30,309,675	82,136,888	438,880.29		
16	Mansfield Twsp.	2.48	92.70	652		8,855,734	92,676.584	495,196.82		
17	Oxford Twsp.	2.32	104.59			377,201	24,655,027	131,738.68		
18	Pahaquarry Twsp.	4.92	13.33			502,830	574,632	3,070.42		
19	Phillipsburg Town	2.41	125.31	567,637	$25,986,800		193,303,142	1,032,872.58		
20	Pohatcong Twsp.	2.03	104.45	5,213	86,911		61,793,949	330,182.30		
21	Washington Boro.	4.32	64.50	61,346		33,944,863	90,230,175	482,124.98		
22	Washington Twsp.	3.77	62.22	465		29,771.181	75,263,550	402,154.13		
23	White Twsp.	1.62	99.06	3,673		4,468,310	93,516.848	499,686.59		
	Totals			$674,968	$26,073,711	$269,590,981	*$1,437,952,556	$7,683,381.39		

*Columns 6 and 11 overstated by $4 million dollars due to a mathematical error in Franklin Twsp.
These columns are overstated in the County and the State totals.
The question of whether this error can be corrected in the current year is in litigation.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1 Allamuchy Twsp.	$ 4,969.57	....	$ 325,647.37	$ 16,622.94	....	$ 673,380.00	....	....	$ 33,788.35
2 Alpha Boro.	....	....	169,269.79	....	....	412,865.00	....	....	17,738.75
3 Belvidere Town	1,995.94	....	260,563.33	....	....	922,122.75	....	....	26,023.64
4 Blairstown Twsp.	641.42	....	566,393.68	28,509.71	....	....	....	....	(1) 57,156.86
5 Franklin Twsp.	323.57	....	239,770.45	12,071.58	....	262,624.00	$ 304,894.42	....	21,711.01
6 Freylinghuysen Twsp.	3,259.22	....	180,544.32	9,241.38	....	261,509.00	262,295.38	....	19,690.21
7 Greenwich Twsp.	266.83	....	162,728.82	8,195.19	....	429,197.50	....	....	17,163.14
8 Hackettstown Town	1,145.73	....	730,909.97	....	....	2,396,097.00	....	....	76,728.86
9 Hardwick Twsp.	....	....	131,661.90	6,619.77	....	135,933.00	232,035.27	....	14,307.96
10 Harmony Twsp.	532.35	....	264,246.91	13,312.72	....	753,942.50	....	....	27,201.33
11 Hope Twsp.	133.11	....	183,253.12	9,220.39	....	501,376.50	....	....	18,415.12
12 Independence Twsp.	5.49	....	270,170.80	13,584.07	....	682,860.04	....	....	27,855.19
13 Knowlton, Twsp.	136.89	....	200,893.71	10,107.53	....	269,803.00	317,469.30	....	20,564.06
14 Liberty Twsp.	52.36	....	167,957.95	8,447.32	....	476,684.00	....	....	17,959.62
15 Lopatcong Twsp.	7,818.16	....	431,062.13	22,066.27	....	1,052,874.00	....	....	46,645.83
16 Mansfield Twsp.	1,591.20	....	493,605.62	24,897.78	....	777,973.00	727,548.69	....	52,412.12
17 Oxford Twsp.	....	....	131,738.68	6,623.63	....	392,276.00	....	....	13,515.40
18 Pahaquarry Twsp.	....	....	3,070.42	154.38	....	....	....	....	304.09
19 Phillipsburg Town	14,403.46	....	1,018,469.12	....	....	2,996,860.04	....	....	103,235.55
20 Pohatcong Twsp.	1,291.26	....	328,891.04	16,601.09	....	677,867.00	....	....	35,112.66
21 Washington Boro.	64.31	....	482,060.67	....	....	642,674.00	636,010.82	....	50.907.09
22 Washington Twsp.	20,508.67	....	381,645.46	20,219.73	....	553,307.50	601,619.57	....	42,095.63
23 White Twsp.	1,958.85	....	497,727.74	25,123.52	....	865,531.64	....	....	50,630.53
Totals	$61,098.39	....	$7,622,283.00	$251,619.00	....	$16,137,757.47	$3,081,873.45	....	$791,163.00

(1) Not included in total tax levy pursuant to R.S. 40:48-17.3
(2)(3) minus $57,156.86 pursuant to R.S. 40:48-17.3

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1979 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + CIa,b, c, d, + CII)	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Deductions Allowed	(b) Veterans Deductions
1 Allamuchy Twsp.	$ 46,132.00	$ 1,095,570.66	$ 5,321,100	$ 160,000.00	$ 227,974.26	$ 15,000.00	$ 402,974.26	$ 3,680	$ 3,950
2 Alpha Boro.	75,862.53	675,736.07	3,198,300	107,350.00	194,770.62	26,500.00	328,620.62	22,560	10,950
3 Belvidere Town	27,000.00	1,235,709.72	9,095,180	183,904.22	393,737.32	25,000.00	602,641.54	14,240	11,000
4 Blairstown Twsp.	....	(2) 594,903.39	19,851,230	2,727,131.15	3,119,427.85	40,000.00	5,886,559.00	15,840	11,450
5 Franklin Twsp.	....	841,071.46	7,226,975	123,162.31	240,731.85	60,000.00	423,894.16	13,120	6,400
6 Frelinghuysen Twsp.	....	733,280.29	1,853,200	125,000.00	115,581.58	75,000.00	315,581.58	4,960	3,400
7 Greenwich Twsp.	25,000.00	642,284.65	1,529,950	99,725.31	163,931.95	27,000.00	290,657.26	10,697	6,100
8 Hackettstown Town	572,757.17	3,776,493.00	23,877,900	353,700.00	803,470.77	150,000.00	1,307,170.77	24,640	26,550
9 Hardwick Twsp.	....	520,557.90	1,097,300	60,574.26	85,847.92	30,000.00	176,422.18	4,160	3,100
10 Harmony Twsp.	....	1,058,703.46	4,203,285	113,714.29	175,789.15	63,000.00	352,503.44	14,025	9,650
11 Hope Twsp.	....	712,265.13	1,460,450	119,757.39	139,275.30	40,000.00	299,032.69	7,840	4,500
12 Independence Twsp.	46,177.71	1,040,647.81	6,584,770	90,000.00	155,534.02	90,000.00	335,534.02	11,440	8,750
13 Knowlton Twsp.	....	818,837.60	2,534,235	155,080.53	205,179.09	75,000.00	435,259.62	11,680	5,600
14 Liberty Twsp.	18,453.08	689,501.97	2,112,163	94,000.00	119,358.60	60,000.00	273,358.60	9,440	6,150
15 Lopatcong Twsp.	393,332.02	1,945,980.25	3,039,130	225,000.00	498,814.32	40,000.00	763,814.32	27,080	19,850
16 Mansfield Twsp.	....	2,076,437.21	7,631,750	425,000.00	541,418.20	65,822.79	1,032,240.99	16,000	12,850
17 Oxford Twsp.	18,683.90	562,837.61	2,078,500	190,000.00	193,000.00	45,000.00	428,000.00	14,400	5,450
18 Pahaquarry Twsp.	....	3,528.89	1,461,025	25,970.79	20,226.89	....	46,197.68	....	....
19 Phillipsburg Town	1,135,144.58	5,253,709.29	33,971,410	590,000.00	2,056,851.09	200,000.00	2,846,851.09	129,760	58,100
20 Pohatcong Twsp.	191,914.48	1,250,386.27	2,238,300	100,000.00	251,146.79	100,000.00	451,146.79	28,960	19,700
21 Washington Boro.	612,158.30	2,423,811.38	3,942,060	310,000.00	578,169.71	70,000.00	958,169.71	40,640	17,700
22 Washington Twsp.	113,245.63	1,712,133.52	3,658,200	140,000.00	287,574.21	100,000.00	527,574.21	22,560	17,600
23 White Twsp.	....	1,439,013.43	4,413,300	273,156.48	244,706.46	38,000.00	555,862.94	20,100	1,040
Totals	$3,275,861.90	(3) $31,103,400.96	$152,379,713	$6,792,226.73	$10,812,517.95	$1,435,322.79	$19,040,067.47	$467,822	$269,840

For the support of the County Library .... $ 251,619

Rate per $100 to be applied to Col. 11 for apportionment of County Library Taxes, Less Districts with their own Library .... $ .026865235

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $7,083,320.26

New County Taxes Apportioned (12 A 111)............................. $7,622,283.00

Adjustments (Net Total 12 A 11b) .... $ 61,098.39

Total County Taxes Apportioned $7,683,381.39

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... $ .534327878

TABLE 42
DIVISION OF TAXATION
DEPARTMENT OF THE TREASURY — STATE OF NEW JERSEY
STATE EQUALIZATION TABLE FOR THE YEAR 1979
(R.S. 54:1—33)

County	*Assessed value of personal property*	*Assessed value of real property*	*Percentage by which assessed value of real property should be increased*	**True value of real property*
Atlantic	$ 64,291,606	$ 2,785,537,178	3.42%	$ 2,880,894,796
Bergen	214,791,867	17,398,718,043	9.13	18,988,014,889
Burlington	71,216,836	3,962,428,659	17.23	4,645,285,649
Camden	110,139,059	4,910,679,356	13.10	5,553,810,627
Cape May	31,688,128	2,630,906,649	8.31	2,849,460,250
Cumberland	32,741,470	1,204,299,126	7.32	1,292,443,793
Essex	216,946,800	7,402,323,900	25.23	9,270,286,663
Gloucester	39,289,225	2,307,315,475	18.67	2,738,003,412
Hudson	81,894 477	3,533,263,288	33.03	4,700,363,560
Hunterdon	37,297,588	1,520,879,467	20.22	1,828,419,653
Mercer	77,067,713	3,181,127,803	36.76	4,350,557,717
Middlesex	159,839,871	8,447,992,750	14.18	9,646,029,630
Monmouth	90,174,066	5,835,718,182	37.99	8,052,598,568
Morris	109 263,855	5,632,352,263	56.32	8,804,677,604
Ocean	85,094,957	5,730,663,151	19.45	6,845,034,820
Passaic	80,029,484	4,609,878,021	36.18	6,277,921,859
Salem	18,117,114	658,969,118	18.95	783,833,850
Somerset	60,389,471	3,266,199,668	38.22	4,514,443,218
Sussex	27,519,930	1,447,116,957	35.85	1,965,924,408
Union	119,896,579	7,609,436,636	20.38	9,160,270,418
Warren	20,670,360	1,169,764,733	15.81	1,354,678,324
Totals	$1,748,360,456	$95,245,570,423		$116,502,953,708

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1979 by several taxing districts.

SIDNEY GLASER, *Director, Division of Taxation*

TABLE OF EQUALIZED VALUATIONS
YEAR 1979

Promulgated by the Director, Division of Taxation, as of October 1, 1979, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1, et seq.)

A Table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch, Divisoin of Taxation Building, Trenton, New Jersey 08646.

Compilation of Equalized Valuation in the State of New Jersey as of October 1, 1979

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property**	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$ 2,785,537,178	72.36%	$ 3,849,529,935	$ 222,966	$ 64,291,606	$ 3,914,044,507
Bergen	17,398,718,043	82.08	21,198,482,999	3,324,323	214,791,867	21,416,599,189
Burlington	3,962,428,659	79.00	5,015,448,611	99,859	71,216,836	5,086,765,306
Camden	4,910,679,356	83.66	5,869,779,044	2,671,983	110,139,059	5,982,590,086
Cape May	2,630,906,649	79.06	3,327,616,846	28,917	31,688,128	3,359,333,891
Cumberland	1,204,299,126	87.51	1,376,252,474	222,515	32,741,470	1,409,216,459
Essex	7,402,323,900	73.30	10,098,373,700	21,200,702	216,946,800	10,336,521,202
Gloucester	2,307,315,475	79.37	2,906,942,267	133,978	39,289,225	2,946,365,470
Hudson	3,533,263,288	70.14	5,037,595,951	38,785,496	81,894,477	5,158,275,924
Hunterdon	1,520,879,467	73.06	2,081,572,477	79,506	37,297,588	2,118,949,571
Mercer	3,181,127,803	66.32	4,796,473,547	3,577,881	77,067,713	4,877,119,141
Middlesex	8,462,051,050	79.84	10,598,236,882	9,050,391	159,839,871	10,767,127,144
Monmouth	5,835,718,182	64.99	8,979,014,033	423,042	90,174,066	9,069,611,141
Morris	5,632,352,263	56.79	9,918,127,280	1,001,028	109,263,855	10,028,392,163
Ocean	5,730,663,151	76.40	7,501,115,096	430,499	85,094,957	7,586,640,552
Passaic	4,609,878,021	66.60	6,921,386,216	1,150,963	80,029,484	7,002,566,663
Salem	658,969,118	78.00	844,798,686	63,212	18,117,114	862,979,012
Somerset	3,266,199,668	65.33	4,999,632,942	789,874	60,389,471	5,060,812,287
Sussex	1,447,116,957	66.55	2,174,436,682	5,617	27,519,930	2,201,962,229
Union	7,609,436,636	75.87	10,029,485,355	12,137,193	119,896,579	10,161,519,127
Warren	1,169,764,733	79.40	1,473,207,665	674,968	20,670,360	1,494,552,993
Totals	$95,259,628,723	73.85%	$128,997,508,688	$96,074,913	$1,748,360,456	$130,841,944,057

*Exclusive of Class II Railroad Property.

**In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone Revaluation or Reassessment programs and chosen new ratios of assessment.

Atlantic County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 55,109,400	51.36%	$ 107,300,234	$ 12,326	$ 672,646	$ 107,985,206
Atlantic City	643,677,910	69.09	931,651,339	110,421	21,379,956	953,141,716
Brigantine City	270,304,100	89.37	302,455,074	....	1,624,824	304,079,898
Buena Boro	33,685,500	73.22	46,005,873	741	1,193,597	47,200,211
Buena Vista Twp.	59,377,715	66.74	88,968,707	1,528	969,959	89,940,194
Corbin City	3,504,700	80.24	4,367,772	154	56,556	4,424,482
Egg Harbor City	43,667,100	105.32	41,461,356	....	1,886,756	43,348,112
Fgg Harbor Twp.	286,411,500	96.85	295,726,897	....	7,242,589	302,969,486
Estelle Manor City	16,830,547	82.55	20,388,306	....	327,192	20,715,498
Folsom Boro	15,107,940	53.07	28,467,948	652	756,404	29,225,004
Galloway Twp.	134,311,200	71.16	188,745,363	528	3,905,525	192,651,416
Hamilton Twp.	91,086,150	51.23	177,798,458	....	2,827,048	180,625,506
Hammonton Town	80,435,570	51.88	155,041,577	55,459	3,306,013	158,403,049
Linwood City	91,438,700	73.09	125,104,255	....	976,002	126,080,257
Longport Boro	94,436,716	75.09	125,764,704	....	288,502	126,053,206
Margate City	223,187,150	61.08	365,401,359	....	921,197	366,322,556
Mullica Twp.	51,955,500	66.96	77,591,846	....	1,023,920	78,615,766
Northfield City	143,296,200	97.40	147,121,355	....	814,222	147,935,577
Pleasantville City	124,495,800	96.49	129,024,562	41,157	6,264,427	135,330,146
Port Republic City	7,687,250	46.06	16,689,644	....	129,148	16,818,792
Somers Point City	114,010,100	70.26	162,268,859	....	3,660,661	165,929,520
Ventnor City	191,528,750	64.60	296,484,133	....	3,716,348	300,200,481
Weymouth Twp.	9,991,680	63.64	15,700,314	....	348,114	16,048,428
Totals	$2,785,537,178	72.36%	$3,849,529,935	$222,966	$64,291,606	$3,914,044,507

*Exclusive of Class II Railroad Property.

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bergen County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
Allendale Boro	$166,024,100	93.93%	$176,753,008	$ 12,378	$ 879,486	$177,644,872
Alpine Boro	71,538,975	66.22	108,032,279	....	347,761	108,380,040
Bergenfield Boro	377,985,400	84.98	444,793,363	3,004	1,799,383	446,595,750
Bogota Boro	123,332,280	90.32	136,550,354	5,675	731,790	137,287,819
Carlstadt Boro	454,291,500	119.39	380,510,512	73,505	2,487,945	383,071,962
Cliffside Park Boro	328,676,100	79.93	411,204,929	....	4,157,722	415,362,651
Closter Boro	150,217,100	68.72	218,592,986	....	2,841,002	221,433,988
Cresskill Boro	141,621,665	72.69	194,829,640	....	513,942	195,343,582
Demarest Boro	49,860,450	38.03	131,108,204	....	159,278	131,267,482
Dumont Boro	288,902,950	93.85	307,834,790	397	5,368,699	313,203,886
Elmwood Park Boro	363,910,750	90.86	400,518,105	1,165	1,907,942	402,427,212
E. Rutherford Boro	198,358,100	96.95	204,598,350	22,973	4,995,256	209,616,579
Edgewater Boro	113,053,168	75.73	149,284,521	521,179	484,006	150,289,706
Emerson Boro	168,954,800	92.92	181,828,239	....	803,138	182,631,377
Englewood City	244,302,400	46.74	522,683,783	18,517	7,742,773	530,445,073
Englewood Cliffs Boro	298,160,400	80.97	368,235,643	....	2,016,299	370,251,942
Fairlawn Boro	766,952,000	98.03	782,364,582	82,215	9,275,159	791,721,956
Fairview Boro	169,563,850	97.66	173,626,715	4,335	839,485	174,470,535
Fort Lee Boro	761,332,681	90.19	844,143,121	....	9,921,057	854,064,178
Franklin Lakes Boro	412,978,699	107.08	385,673,047	....	1,962,903	387,635,950
Garfield City	254,911,302	64.44	395,579,302	739	1,930,891	397,510,932
Glen Rock Boro	261,230,945	85.17	306,717,089	8,208	1,507,999	308,233,296
Hackensack City	625,599,400	89.72	697,279,759	60,961	21,215,082	718,555,802
Harrington Park Boro	103,861,000	82.43	125,999,029	116	371,629	126,370,774
Hasbrouck Hghts Boro	252,501,100	92.75	272,238,383	547	1,626,410	273,865,340
Haworth Boro	85,290,300	76.70	111,199,870	1,870	296,200	111,497,940
Hillsdale Boro	195,803,520	77.63	252,226,613	1,010	4,318,382	256,546,005
Hohokus Boro	128,482,800	80.15	160,302,932	9,961	752,705	161,065,598
Leonia Boro	145,069,700	87.38	166,021,630	764	975,302	166,997,696
Little Ferry Boro	194,292,800	97.06	200,178,034	....	4,267,600	204,445,634
Lodi Boro	186,866,200	52.60	355,258,935	8,615	1,833,723	357,101,273
Lyndhurst Twp.	276,878,950	56.97	486,008,338	80,187	1,478,788	487,567,313
Mahwah Twp.	319,836,120	69.54	459,931,148	318,600	9,652,783	469,902,531
Maywood Boro	193,649,700	89.83	215,573,528	1,101	1,509,421	217,084,050
Midland Park Boro	158,931,300	93.44	170,089,148	194	1,060,130	171,149,472

Montvale Boro	258,068,500	90.27	285,885,122	....	2,588,737	288,473,859
Moonachie Boro	165,083,400	106.00	155,739,057	42,393	1,271,427	157,052,877
New Milford Boro	274,981,250	93.69	293,501,174	....	968,804	294,469,978
North Arlington Boro ..	258,681,400	96.36	268,453,093	1,732	1,176,552	269,631,377
Northvale Boro	133,232,807	87.88	151,607,655	967	602,906	152,211,528
Norwood Boro	112,499,500	84.90	132,508,245	629	892,696	133,401,570
Oakland Boro	234,559,100	77.50	302,656,903	....	2,599,475	305,256,378
Old Tappan Boro	109,368,000	85.01	128,653,100	....	342,461	128,995,561
Oradell Boro	188,193,810	70.29	267,739,095	337	1,806,637	269,546,069
Palisades Park Boro ...	121,594,170	49.81	244,115,981	....	473,479	244,589,460
Paramus Boro	826,969,200	79.19	1,044,284,884	....	7,338,582	1,051,623,466
Park Ridge Boro	186,183,000	93.34	199,467,538	540	1,191,018	200,659,096
Ramsey Boro	343,200,600	90.27	380,193,420	7,058	5,289,826	385,490,304
Ridgefield Boro	278,239,875	88.34	314,964,767	1,819,756	1,307,499	318,092,022
Ridgefield Park Twp. ..	169,408,500	83.50	202,884,431	17,057	839,055	203,740,543
Ridgewood Village	358,477,100	48.67	736,546,332	7,033	4,970,646	741,524,011
Riveredge Boro	233,530,325	93.13	250,757,355	2,936	6,284,981	257,045,272
Rivervale Twp.	154,736,100	65.86	234,947,009	....	472,431	235,419,440
Rochelle Park Twp.	158,458,900	89.73	176,595,230	2,431	31,939,199	208,536,860
Rockleigh Boro	39,076,524	54.74	71,385,685	....	421,812	71,807,497
Rutherford Boro	291,404,875	79.84	364,986,066	12,992	7,025,715	372,024,773
Saddle Brook Twp	152,048,770	41.91	362,798,306	51,711	1,291,750	364,141,767
Saddle River Boro	148,818,750	80.26	185,420,820	....	681,576	186,102,396
So. Hackensack Twp. ..	83,575,204	77.46	107,894,660	1,990	675,068	108,571,718
Teaneck Twp.	706,371,500	95.95	736,187,077	10,073	5,717,706	741,914,856
Tenafly Boro	399,053,225	88.18	452,543,916	....	1,598,077	454,141,993
Teterboro Boro	93,954,288	98.07	95,803,292	52,191	1,602,633	97,458,116
Upper Saddle Riv Boro	298,697,750	89.27	334,600,370	....	1,661,254	336,261,624
Waldwick Boro	184,663,600	82.85	222,889,077	30,658	835,257	223,754,992
Wallington Boro	150,123,700	80.87	185,635,835	583	1,070,991	186,707,409
Washington Twp.	211,437,000	92.80	227,841,595	....	660,849	228,502,444
Westwood Boro	227,014,400	92.30	245,952,763	....	1,556,791	247,509,554
Woodcliff Lake Boro ..	156,908,500	78.08	200,958,632	5,800	1,069,659	202,034,091
Wood Ridge Boro	199,125,465	88.36	225,357,022	17,240	1,358,449	226,732,711
Wyckoff Twp.	457,756,450	89.94	508,957,583	....	3,175,798	512,133,381
Totals	$17,398,718,043	82.08%	$21,198,482,999	$3,324,323	$214,791,867	$21,416,599,189

*Exclusive of Class II Railroad Property.

Burlington County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	$29,781,950	80.24%	$37,116,089	....	$ 645,338	$ 37,761,427
Beverly City	14,245,750	53.55	26,602,708	....	95,685	26,698,393
Bordentown City	55,697,450	102.57	54,301,891	$ 3,774	461,199	54,766,864
Bordentown Twp.	113,940,100	93.21	122,240,210	1,992	3,072,739	125,314,941
Burlington City	55,877,225	44.77	124,809,526	41,033	2,531,030	127,381,589
Burlington Twp.	160,754,000	81.64	196,905,928	7,111	1,668,860	198,581,899
Chesterfield Twp.	34,542,100	85.79	40,263,551	....	1,104,551	41,368,102
Cinnaminson Twp.	201,642,325	64.78	311,272,499	....	2,655,024	313,927,523
Delanco Twp.	39,294,510	63.14	62,233,940	7,236	311,525	62,552,701
Delran Twp.	136,323,600	62.42	218,397,309	....	1,389,188	219,786,497
Eastampton Twp.	41,803,815	95.76	43,654,778	176	487,475	44,142,429
Edgewater Park Twp.	95,993,395	87.49	109,719,276	....	812,658	110,531,934
Evesham Twp.	207,836,589	60.77	342,005,248	....	3,574,346	345,579,594
Fieldsboro Boro	5,569,490	83.91	6,637,457	....	38,332	6,675,789
Florence Twp.	129,829,355	94.06	138,028,232	3,447	1,562,596	139,594,275
Hainsport Twp.	51,428,580	89.85	57,238,264	185	820,325	58,058,774
Lumberton Twp.	60,288,494	76.82	78,480,206	157	659,339	79,139,702
Mansfield Twp.	42,027,150	75.44	55,709,372	....	916,658	56,626,030
Maple Shade Twp.	123,037,975	54.94	223,949,718	2,656	1,033,267	224,985,641
Medford Twp.	273,961,750	87.57	312,848,864	....	4,777,986	317,626,850

Medford Lakes Boro ..	55,907,716	65.55	85,290,185	....	254,190	85,544,375
Moorestown Twp.	273,091,300	62.80	434,858,758	1,790	7,583,344	442,443,892
Mt. Holly Twp.	109,640,750	94.12	116,490,385	16,654	5,689,325	122,196,364
Mt. Laurel Twp.	317,066,015	89.40	354,659,972	....	3,429,555	358,089,527
New Hanover Twp.	7,586,100	98.84	7,675,132	....	3,023,546	10,698,678
No. Hanover Twp.	33,420,880	81.70	40,906,830	....	670,887	41,577,717
Palmyra Boro	73,108,670	80.16	91,203,431	102	647,548	91,851,081
Pemberton Boro	12,174,150	91.79	13,263,046	....	670,444	13,933,490
Pemberton Twp.	258,984,028	99.52	260,233,147	4,911	3,738,076	263,976,134
Riverside Twp.	55,426,850	61.96	89,455,859	8,375	1,690,980	91,155,214
Riverton Boro	21,255,625	47.53	44,720,440	....	197,717	44,918,157
Shamong Twp.	59,616,050	93.05	64,068,834	....	1,066,357	65,135,191
Southampton Twp.	140,493,200	94.43	148,780,261	....	3,898,445	152,678,706
Springfield Twp.	35,481,275	75.81	46,802,895	....	1,032,055	47,834,950
Tabernacle Twp.	75,342,250	91.72	82,143,753	....	690,794	82,834,547
Washington Twp.	11,978,795	51.51	23,255,281	....	491,615	23,746,896
Westampton Twp.	57,146,100	97.54	58,587,349	....	776,088	59,363,437
Willingboro Twp.	454,925,530	104.80	434,089,246	....	4,691,342	438,780,588
Woodland Twp.	27,865,826	63.00	44,231,470	260	446,575	44,678,305
Wrightstown Boro	8,041,946	65.29	12,317,271	....	1,909,832	14,227,103
Totals	$3,962,428,659	79.00%	$5,015,448,611	$99,859	$71,216,836	$5,086,765,306

*Exclusive of Class II Railroad Property.

Camden County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Boro	$97,145,250	78.16%	$124,290,238	....	$ 690,814	$124,981,052
Audubon Park Boro ...	3,798,600	108.39	3,504,567	....	68,784	3,573,351
Barrington Boro	71,739,867	69.76	102,838,112	$ 4,115	544,312	103,386,539
Bellmawr Boro	166,560,000	99.64	167,161,782	29,882	1,448,517	168,640,181
Berlin Boro	87,175,401	94.66	92,093,177	5,479	3,564,687	95,663,343
Berlin Twp.	54,488,250	86.01	63,351,064	....	425,407	63,776,471
Brooklawn Boro	25,669,040	96.00	26,738,583	....	400,313	27,138,896
Camden City	247,055,445	58.21	424,420,967	2,466,286	30,002,685	456,889,938
Cherry Hill Twp.	1,100,172,560	85.05	1,293,559,741	....	13,311,639	1,306,871,380
Chesilhurst Boro	15,112,400	104.81	14,418,853	....	191,666	14,610,519
Clemonton Boro	57,961,230	97.66	59,350,020	....	795,378	60,145,398
Collingswood Boro	105,826,050	59.43	178,068,400	....	2,864,049	180,932,449
Gibbsboro Boro	30,331,000	89.80	33,776,169	....	620,781	34,396,950
Gloucester City	126,331,200	96.93	130,332,405	12,826	4,184,122	134,529,353
Gloucester Twp.	451,048,745	86.23	523,076,360	....	6,196,750	529,273,110
Haddon Twp.	230,208,500	94.88	242,631,218	1,270	1,505,423	244,137,911
Haddonfield Boro	152,623,000	57.22	266,730,164	....	5,202,327	271,932,491
Haddon Heights Boro .	99,737,205	82.61	120,732,605	6,580	1,018,708	121,757,893
Hi Nella Boro	4,945,382	54.48	9,077,427	....	48,876	9,126,303
Laurel Springs Boro ...	16,984,340	64.89	26,174,048	....	4,031,415	30,205,463

Lawnside Boro	38,542,883	91.44	42,151,009	....	263,257	42,414,266
Lindenwold Boro	168,420,650	96.53	174,474,930	32	1,764,642	176,239,604
Magnolia Boro	53,457,730	94.46	56,592,981	....	370,218	56,963,199
Merchantville Boro	30,754,650	58.75	52,348,340	2,113	3,480,363	55,830,816
Mt. Ephraim Boro	41,088,995	65.38	62,846,429	36	442,627	63,289,092
Oaklyn Boro	46,161,730	83.18	55,496,189	6,214	254,442	55,756,845
Pennsauken Twp	511,006,900	88.27	578,913,447	130,321	5,618,790	584,662,558
Pine Hill Boro	45,216,020	59.99	75,372,595	....	497,846	75,870,441
Pine Valley Boro	1,717,700	118.73	1,446,728	....	51,983	1,498,711
Runnemede Boro	91,206,100	90.28	101,025,809	....	1,483,426	102,509,235
Somerdale Boro	38,908,140	57.21	68,009,334	....	313,590	68,322,924
Stratford Boro	98,304,000	99.80	98,501,002	....	1,169,682	99,670,684
Tavistock Boro	902,100	102.06	883.892	....	4,408	888,300
Voorhees Twp.	240,950,393	100.23	240.397,479	....	2,310,092	242,707,571
Waterford Twp.	112,425,450	105.58	106,483,662	360	1,303,991	107,788,013
Winslow Twp.	231,003,000	99.78	231,512,327	6,469	13,583,362	245,102,158
Woodlynne Boro	15,699,450	74.77	20,996,991	....	109,687	21,106,678
Totals	$4,910,679,356	83.66%	$5,869,779,044	$2,671,983	$110,139,059	$5,982,590,086

*Exclusive of Class II Railroad Property.

Cape May County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Boro	$ 251,408,450	73.08%	$ 344,018,131	....	$ 2,534,847	$ 346,552,978
Cape May City	109,812,950	82.27	133,478,729	$11,473	1,220,998	134,711,200
Cape May Point Boro .	19,213,200	78.29	24,541,065	....	58,982	24,600,047
Dennis Twp.	44,850,320	73.10	61,354,747	37	872,308	62,227,092
Lower Twp.	265,156,799	85.99	308,357,715	211	5,602,883	313,960,809
Middle Twp.	190,218,380	93.58	203,268,198	9,448	3,915,416	207,193,062
North Wildwood City ..	171,273,370	71.15	240,721,532	....	676,623	241,398,155
Ocean City City	663,080,685	76.48	866,998,804	....	5,505,978	872,504,782
Sea Isle City City	200,014,250	93.29	214,400,525	....	1,236,123	215,636,648
Stone Harbor Boro	176,215,980	80.27	219,529,064	....	460,300	219,989,364
Upper Twp.	130,129,700	79.55	163,582,275	2,381	2,483,365	166,068,921
West Cape May Boro ..	12,863,440	68.10	18,889,046	5,274	229,394	19,123,714
West Wildwood Boro ..	11,289,335	68.13	16,570,285	....	57,192	16,627,477
Wildwood City	179,116,440	77.23	231,925,987	....	5,142,256	237,068,243
Wildwood Crest Boro ..	193,266,000	72.71	265,803,878	....	863,088	266,666,966
Woodbine Boro	12,997,350	91.68	14,176,865	93	828,375	15,005,333
Totals	$2,630,906,649	79.06%	$3,327,616,846	$28,917	$31,688,128	$3,359,333,891

*Exclusive of Class II Railroad Property.

Cumberland County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$ 100.854.950	75.08	$ 134.329.981	$ 38.656	$ 4.024.842	$ 138.393.479
Commercial Twp.	22.508.740	68.50	32.859.474	117	1.289.840	34.149.431
Deerfield Twp.	24.832.600	85.64	28.996.497	....	964.977	29.961.474
Downe Twp.	18.839.000	95.26	19.776.401	164	663.034	20.439.599
Fairfield Twp.	29.369.600	70.56	41.623.583	1.312	636.511	42.261.406
Greenwich Twp.	10.760.300	72.46	14.849.986	....	288.374	15.138.360
Hopewell Twp.	49.016.800	94.14	52.067.984	....	1.125.853	53.193.837
Lawrence Twp.	20.856.790	84.36	24.723.554	3.164	835.509	25.562.227
Maurice River Twp. ...	23.444.721	60.88	38.509.726	8.680	741.257	39.259.663
Millville City	234.837.625	88.02	266.800.301	83.015	5.378.217	272.261.533
Shiloh Boro	4.318.700	104.87	4.118.146	....	182.258	4.300.404
Stow Creek Twp.	17.460.000	110.47	15.805.196	....	559.695	16.364.891
Upper Deerfield Twp. ..	74.852.600	75.80	98.750.132	3.152	1.216.397	99.969.681
Vineland City	572.346.700	94.91	603.041.513	84.255	14.834.706	617.960.474
Totals	$1.204.299.126	87.51%	$1.376.252.474	$222.515	$32.741.470	$1.409.216.459

*Exclusive of Class II Railroad Property.

Essex County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	$ 436,369,700	92.44%	$ 472,057,226	$ 59,684	$ 6,308,800	$ 478,425,710
Bloomfield Town	437,992,600	62.37	702,248,838	259,188	5,487,400	707,995,426
Caldwell Boro	106,189,600	82.40	128,870,874	....	3,621,800	132,492,674
Cedar Grove Twp.	229,570,900	86.30	266,014,948	1,343	1,389,200	267,405,491
East Orange City	388,369,600	85.82	452,539,734	431,977	19,402,300	472,374,011
Essex Fells Boro	66,212,600	69.26	95,600,058	6,729	252,200	95,858,987
Fairfield Boro	319,162,200	90.79	351,538,936	....	7,304,600	358,843,536
Glen Ridge Boro	80,043,500	56.03	142,858,290	30,197	671,700	143,560,187
Irvington Town	310,543,900	69.02	449,933,208	116,944	14,914,600	464,964,752
Livingston Twp.	721,908,400	84.60	853,319,622	....	10,265,900	863,585,522
Maplewood Twp.	209,850,400	49.98	419,868,747	27,325	1,745,700	421,641,772
Millburn Twp.	698,337,500	83.94	831,948,416	31,589	8,152,200	840,132,205
Montclair Town	457,728,400	69.46	658,981,284	113,663	8,396,200	667,491,147
Newark City	985,666,200	60.68	1,624,367,502	19,757,841	100,413,700	1,744,539,043
North Caldwell Boro ..	89,171,300	58.67	151,987,898	....	380,100	152,367,998
Nutley Town	480,156,800	90.07	533,092,928	11,585	8,989,200	542,093,713
Orange City	127,312,700	65.32	194,906,154	227,270	2,165,300	197,298,724
Roseland Boro	134,901,200	80.36	167,871,080	1,825	856,600	168,729,505
South Orange Village ..	243,656,100	84.04	289,928,724	123,542	6,828,100	296,880,366
Verona Boro..........	163,055,100	57.60	283,081,771	....	1,165,400	284,247,171
West Caldwell Boro ...	275,845,000	89.00	309,938,202	....	1,668,600	311,606,802
West Orange Town	440,280,200	61.37	717,419,260	....	6,567,200	723,986,460
Totals	$7,402,323,900	73.30%	$10,098,373,700	$21,200,702	$216,946,800	$10,336,521,202

Gloucester County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Boro	$ 58,811,625	88.62%	$ 66,363,829	$ 924	$ 1,027,996	$ 67,392,749
Deptford Twp.	240,686,800	77.11	312,134,354	165	2,494,006	314,628,525
East Greenwich Twp. ..	40,571,900	63.05	64,348,771	206	762,710	65,111,687
Elk Twp.	31,446,100	78.95	39,830,399	119	831,872	40,662,390
Franklin Twp.	123,811,900	80.96	152,929,718	....	3,009,143	155,938,861
Glassboro Boro	181,362,450	108.81	166,678,109	27,360	5,302,702	172,008,171
Greenwich Twp.	101,432,500	51.35	197,531,646	29,994	437,362	197,999,002
Harrison Twp.	41,679,500	80.70	51,647,460	....	967,052	52,614,512
Logan Twp.	56,100,100	84.36	66,500,830	....	722,938	67,223,768
Mantua Twp.	107,359,500	81.35	131,972,342	441	2,352,678	134,325,461
Monroe Twp.	208,078,000	81.46	255,435,797	....	6,504,246	261,940,043
National Park Boro ...	27,881,800	91.96	30,319,487	....	192,005	30,511,492
Newfield Boro	10,106,950	47.62	21,224,171	218	190,701	21,415,090
Paulsboro Boro	90,927,900	99.28	91,587,329	1,008	1,916,818	93,505,155
Pitman Boro	71,052,300	52.25	135,985,263	362	694,667	136,680,292
So. Harrison Twp.	14,993,750	62.05	24,163,981	12	259,600	24,423,593
Swedesboro Boro	9,704,050	43.97	22,069,707	7,047	514,190	22,590,944
Washington Twp.	390,647,900	99.95	390,843,322	....	3,193,515	394,036,837
Wenonah Boro	22,668,300	58.32	38,868,827	50	230,380	39,099,257
West Deptford Twp. ...	252,130,850	68.81	366,416,001	9,658	1,358,794	367,784,453
Westville Boro	54,730,600	92.26	59,322,133	20,090	564,339	59,906,562
Woodbury City	84,480,500	63.43	133,186,978	35,879	4,081,377	137,304,234
Woodbury Heights Boro	59,136,400	101.29	58,383,256	....	746,916	59,130,172
Woolwich Twp.	27,513,800	94.23	29,198,557	445	933,218	30,132,220
Totals	$2,307,315,475	79.37%	$2,906,942,267	$133,978	$39,289,225	$2,946,365,470

*Exclusive of Class II Railroad Property.

Hudson County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayone City	$ 394,581,100	53.81%	$ 733,285,820	$ 524,159	$ 7,807,843	$ 741,617,822
East Newark Boro	15,580,639	78.78	19,777,404	....	155,445	19,932,849
Guttenberg Town	44,240,100	59.24	74,679,440	....	411,188	75,090,628
Harrison Town	87,193,375	49.06	177,728,037	589,037	858,855	179,175,929
Hoboken City	123,802,850	54.88	225,588,284	7,068,613	1,861,045	234,517,942
Jersey City City........	773,054,675	59.50	1,299,251,555	20,385,713	32,814,100	1,352,451,368
Kearny Town	327,793,150	54.46	601,897,080	6,468,512	6,501,846	614,867,438
North Bergen Twp.	669,573,425	98.99	676,405,117	1,999,736	8,554,739	686,959,592
Secaucus Town	520,127,400	100.30	518,571,685	1,128,535	5,438,661	525,138,881
Union City City........	275,908,400	87.35	315,865,369	18,760	14,599,044	330,483,173
Weehawken Twp.	119,454,350	83.26	143,471,475	519,562	1,205,374	145,196,411
West New York Town .	181,953,824	72.47	251,074,685	82,869	1,686,337	252,843,891
Totals	$3,533,263,288	70.14%	$5,037,595,951	$38,785,496	$81,894,477	$5,158,275,924

*Exclusive of Class II Railroad Property.

Hunterdon County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp	$ 35,117,409	52.06%	$ 67,455,645	....	$ 444,990	$ 67,900,635
Bethlehem Twp.	44,660,859	74.32	60,092,652	$4,920	427,363	60,524,935
Bloomsbury Boro	11,904,700	76.23	15,616,818	1,814	306,112	15,924,744
Califon Boro	12,701,795	60.22	21,092,320	....	327,117	21,419,437
Clinton Town	36,259,150	81.00	44,764,383	1,725	1,078,298	45,844,406
Clinton Twp.	111,080,874	58.40	190,206,976	2,285	2,989,706	193,198,967
Delaware Twp.	99,185,770	100.45	98,741,434	....	1,378,682	100,120,116
East Amwell Twp.	77,070,490	96.70	79,700,610	1,419	904,910	80,606,939
Flemington Boro	79,289,795	84.11	94,269,165	724	2,662,181	96,932,070
Franklin Twp.	47,949,612	72.16	66,449,019	3,756	11,726,563	78,179,338
Frenchtown Boro	22,907,795	90.22	25,391,039	....	463,544	25,854,583
Glen Gardner Boro	8,121,314	83.06	9,777,647	327	203,387	9,981,361
Hampton Boro	18,529,531	101.02	18,342,438	7,130	361,249	18,710,817
High Bridge Boro	39,558,163	74.09	53,392,041	12,686	466,624	53,871,351
Holland Twp.	93,943,033	83.69	112,251,204	13,420	695,314	112,959,938
Kingswood Twp.	40,889,968	59.21	69,059,226	....	933,753	69,992,979
Lambertville City	53,205,130	85.51	62,220,945	16,085	981,490	63,218,520
Lebanon Boro	14,148,473	80.60	17,553,937	108	676,243	18,230,288
Lebanon Twp.	69,888,793	59.90	116,675,781	77	825,243	117,501,101
Milford Boro	17,149,365	40.77	42,063,687	1,779	385,781	42,451,247
Raritan Twp.	222,516,600	87.70	253,724,743	381	3,963,200	257,688,324
Readington Twp.	153,359,206	57.93	264,731,928	9,079	2,329,825	267,070,832
Stockton Boro	6,899,450	53.48	12,900,991	....	83,358	12,984,349
Tewksbury Twp.	104,037,450	68.26	152,413,493	....	1,145,051	153,558,544
Union Twp.	46,712,973	62.56	74,669,074	1,791	736,182	75,407,047
West Amwell Twp.	53,791,769	92.72	58,015,281	....	801,422	58,816,703
Totals	$1,520,879,467	73.06%	$2,081,572,477	$79,506	$37,297,588	$2,118,949,571

*Exclusive of Class II Railroad Property.

Mercer County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp.	$ 265,804,820	77.93%	$ 341,081,509	$ 28	$ 2,479,703	$ 343,561,240
Ewing Twp.	212,810,780	37.06	574,233,081	173,248	4,226,532	578,632,861
Hamilton Twp.	1,053,815,000	89.35	1,179,423,615	230,331	28,898,330	1,208,552,276
Hightstown Boro	42,519,700	65.92	64,501,972	16,545	2,587,148	67,105,665
Hopewell Boro	26,934,781	67.82	39,715,100	25,673	858,536	40,599,309
Hopewell Twp.	280,039,200	84.41	331,760,692	2,428	2,615,613	334,378,733
Lawrence Twp.	384,941,067	68.26	563,933,588	17,255	3,572,600	567,523,443
Pennington Boro	29,020,400	56.03	51,794,396	1,328	749,947	52,545,671
Princeton Boro	97,230,375	37.64	258,316,618	64,931	2,522,358	260,903,907
Princeton Twp.	276,504,100	56.18	492,175,329	17,527	1,649,585	493,842,441
Trenton City	322,902,890	60.50	533,723,785	2,515,660	21,399,821	557,639,266
Washington Twp.	53,064,850	70.56	75,205,286	6,224	1,124,215	76,335,725
West Windsor Twp. ...	135,539,840	46.64	290,608,576	506,703	4,383,325	295,498,604
Totals	$3,181,127,803	66.32%	$4,796,473,547	$3,577,881	$77,067,713	$4,877,119,141

Middlesex County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Boro	$ 336,019,600	98.15%	$ 342,353,133	$ 33,355	$ 3,549,141	$ 345,935,629
Cranbury Twp.	88,914,500	94.34	94,248,993	942	986,451	95,236,386
Dunellen Boro	93,197,100	92.88	100,341,408	89,654	3,002,325	103,433,387
East Brunswick Twp. ..	575,292,000	70.16	819,971,494	1,067	7,873,600	827,846,161
Edison Twp.	1,043,997,700	72.16	1,446,781,735	610,101	11,300,494	1,458,692,330
Helmetta Boro	12,733,600	77.35	16,462,314	....	160,600	16,622,914
Highland Park Boro ...	191,058,300	95.29	200,501,941	8,071	1,688,600	202,198,612
Jamesburg Boro	43,805,600	92.33	47,444,601	9,871	1,439,421	48,893,893
Metuchen Boro	192,764,600	69.76	276,325,401	540,712	6,684,600	283,550,713
Middlesex Boro	194,487,500	77.97	249,438,887	9,582	1,804,875	251,253,344
Milltown Boro	78,694,300	56.68	138,839,626	6,378	460,017	139,306,021
Monroe Twp.	223,685,900	68.18	328,081,402	1,125	3,158,613	331,241,140
New Brunswick City ...	307,716,700	82.05	375,035,388	763,994	44,578,138	420,377,720
North Brunswick Twp. .	340,643,600	65.52	519,907,814	255,162	3,775,700	523,938,676
Old Bridge Twp.	675,041,000	99.83	676,190,524	118,369	6,138,600	682,447,493
Perth Amboy City	321,394,600	72.78	441,597,417	610,311	3,191,169	448,398,897
Piscataway Twp.	668,971,700	94.19	710,236,437	708	18,904,200	729,141,345
Plainsboro Twp.	94,286,200	87.39	107,891,292	3,656	1,846,208	109,741,156
Sayreville Boro	629,555,400	97.50	645,697,846	88,163	5,777,390	651,563,399
South Amboy City	99,188,800	78.66	126,098,144	1,981,615	1,573,250	129,653,009
South Brunswick Twp. .	314,305,850	79.10	397,352,528	486,776	6,773,400	404,612,704
South Plainfield Boro ..	530,564,700	98.29	539,795,198	328,418	5,421,100	545,544,716
South River Boro	161,632,400	81.54	198,224,675	1,695	1,182,400	199,408,770
Spotswood Boro	84,670,900	80.38	105,338,268	195,367	1,638,928	107,172,563
Woodbridge Twp.	1,159,428,500	68.44	1,694,080,216	2,905,299	13,930,651	1,710,916,166
Totals	$8,462,051,050	79.84%	$10,598,236,882	$9,050,391	$159,839,871	$10,767,127,144

*Exclusive of Class II Railroad Property.

Monmouth County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Twp.	$134,716,879	53.15%	$253,465,436	$ 8,984	$1,113,172	$254,587,592
Allenhurst Boro	15,441,425	53.26	28,992,537	2 100	203,841	29,198,478
Allentown Boro	21,824,000	82.28	26,524,064	....	615,884	27,139,948
Asbury Park City	74,475,830	59.68	124,791,940	....	8,516,086	133,308,026
Atlantic Highlands Boro	66,836,500	79.43	84,145,159	....	1,380,059	85,525,218
Avon by the Sea Boro .	25,080,400	44.43	56,449,246	....	161,340	56,610,586
Belmar Boro	65,610,100	54.43	120,540,327	....	543,568	121,083,895
Bradley Beach Boro ...	33,067,594	53.79	61,475,356	20,216	317,803	61,813,375
Brielle Boro	65,433,300	60.30	108,512,935	....	377,234	108,890,169
Colts Neck Township ..	120,066,842	54.23	221,402,991	....	1,375,499	222,778,490
Deal Boro	53,528,390	46.82	114,328,044	....	385,813	114,713,857
Eatontown Boro	229,970,900	92.15	249,561,476	3,794	4,098,902	253,664,172
Englishtown Boro	7,825,682	56.62	13,821,409	60	910,351	14,731,820
Fair Haven Boro	58,595,100	48.12	121,768,703	....	210,998	121,979,701
Farmingdale Boro	9,084,200	46.72	19,443,921	....	795,668	20,239,589
Freehold Boro	82,450,825	57.90	142,402,116	14,715	5,893,852	148,310,683
Freehold Twp.	224,306,175	56.56	396,580,932	7,772	3,453,399	400,042,103
Hazlet Twp.	260,481,500	88.30	294,996,036	528	1,676,243	296,672,807
Highlands Boro	56,295,206	84.13	66,914 544	....	330,828	67,245,372
Holmdel Twp.	340,867,560	84.19	404,878,917	....	6,209,493	411,088,410
Howell Twp.	166,567,060	44.57	373,720,126	4,828	2,263,640	375,988,594
Interlaken Boro	13,224,800	44.64	29,625,448	....	58,218	29,683,666
Keansburg Boro	46,550,425	52.31	88,989,534	....	388,818	89,378,352
Keyport Boro	72,283,300	79.15	91,324,447	1,104	4,017,410	95,342,961
Little Silver Boro	80,763,300	55.83	144,659,323	438	563,914	145,223,675
Loch Arbour Village ...	3,720,950	45.99	8,090,781	....	46,575	8,137,356
Long Branch City	306,169,950	82.57	370,800,472	194,715	5,791,508	376,786,695
Manalapan Twp.	172,207,130	56.01	307,457,829	26	1,478,098	308,935,953
Manasquan Boro	70,131,150	49.62	141,336,457	....	500,945	141,837,402
Marlboro Twp.	162,003,576	55.51	291,845,750	....	2,448,667	294,294,417

Matawan Boro	121,003,450	89.92	134,567,894	14,824	1,113,763	135,696,481
Middletown Twp.	633,752,200	58.24	1,088,173,420	1,033	6,886,282	1,095,060,735
Millstone Twp.	39,061,045	44.04	88,694,471	....	433,373	89,127,844
Monmouth Beach Boro	61,965,100	72.44	85,539,895	....	276,970	85,816,865
Neptune Twp.	204,143,900	56.92	358,650,562	10,922	3,333,313	361,994,797
Neptune City Boro	41,137,950	59.25	69,431,139	....	367,676	69,798,815
Ocean Twp.	390,781,050	81.73	478,136,608	....	2,940,852	481,077,460
Oceanport Boro	84,395,600	65.59	128,671,444	5,159	697,351	129,373,954
Red Bank Boro	157,486,650	84.06	187,350,286	131,812	6,313,383	193,795,481
Roosevelt Boro	10,543,365	86.58	12,177,599	....	70,490	12,248,089
Rumson Boro	185,739,300	79.93	232,377,455	....	1,277,909	233,655,364
Sea Bright Boro	30,856,870	61.21	50,411,485	....	203,133	50,614,618
Sea Girt Boro	61,805,000	53.68	115,135,991	....	421,812	115,557,803
Shrewsbury Boro	64,664,500	70.78	91,359,847	....	952,374	92,312,221
Shrewsbury Twp........	2,095,000	100.31	2,088,526	....	44,436	2,132,962
South Belmar Boro	14,026,250	52.46	26,737,038	....	152,872	26,889,910
Spring Lake Boro	82,759,150	57.29	144,456,537	....	2,284,171	146,740,708
Spring Lake Hghts. Boro	72,829,200	77.35	94,155,398	....	547,974	94,703,372
Tinton Falls Boro	165,561,550	100.19	165,247,580	....	1,385,133	166,632,713
Union Beach Boro	33,202,625	49.33	67,307,166	12	283,435	67,590,613
Upper Freehold Twp. ..	31,743,588	47.33	67,068,641	....	1,196,413	68,265,054
Wall Twp.	199,248,100	50.70	392,994,280	....	2,001,007	394,995,287
West Long Branch Boro *	107,336,690	76.98	139,434,515	....	862,118	140,296,633
Totals	$5,835,718,182	64.99%	$8,979,014,033	$423,042	$90,174,066	$9,069,611,141

*Exclusive of Class II Railroad Property.

Morris County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$ 78,414,850	51.86%	$151,204,879	$ 67,994	$ 3,563,659	$154,836,532
Boonton Twp.	40,594,900	38.00	106,828,684	....	374,872	107,203,556
Butler Boro	69,794,360	54.15	128,890,785	7,237	618,096	129,516,118
Chatham Boro	82,666,550	33.47	246,987,003	86,600	428,611	247,502,214
Chatham Twp.	93,876,394	32.73	286,820,636	....	284,106	287,104,742
Chester Boro	40,514,300	89.67	45,181,555	....	1,081,549	46,263,104
Chester Twp.	80,660,800	56.75	142,133,568	....	1,428,757	143,562,325
Denville Twp.	147,087,050	45.36	324,265,983	173,188	2,399,819	326,838,990
Dover Town	78,770,899	40.77	193,207,994	138,676	3,043,491	196,390,161
East Hanover Twp.	196,769,800	53.51	367,725,285	1,179	1,202,749	368,929,213
Florham Park Boro ...	335,456,200	93.54	358,623,262	....	3,175,726	361,798,989
Hanover Twp.	167,305,600	34.12	490,344,666	9,367	7,885,894	498,239,927
Harding Twp.	103,792,785	59.43	174,647,123	....	728,613	175,375,736
Jefferson Twp.	206,347,290	67.60	305,247,470	116	2,846,395	308,093,981
Kinnelon Boro	134,422,588	59.34	226,529,471	150	876,497	227,406,118
Lincoln Park Boro	102,462,100	67.10	152,700,596	2,177	476,762	153,179,535
Madison Boro	150,312,200	41.49	362,285,370	94,565	4,901,177	367,281,112
Mendham Boro	121,418,300	87.34	139,017,976	....	1,388,368	140,406,344
Mendham Twp.	132,457,400	75.33	175,836,187	....	1,301,044	177,137,231
Mine Hill Twp.	60,543,274	102.67	58,968,807	....	436,144	59,404,951

Montville Twp.	201,441,960	50.62	397,949,348	1,941	1,323,704	399,274,993
Morris Twp.	425,973,900	63.57	670,086,361	3,147	4,335,278	674,424,786
Morris Plains Boro	84,708,500	42.60	198,846,244	10,279	915,782	199,772,305
Morristown Town	275,493,750	93.30	295,277,331	203,104	23,875,012	319,355,447
Mountain Lakes Boro	49,896,700	39.80	125,368,593	9,778	644,793	126,023,164
Mount Arlington Boro	54,363,900	87.29	62,279,643	239	466,121	62,746,003
Mount Olive Twp.	202,752,350	63.98	316,899,578	192	1,796,536	318,696,306
Netcong Boro	41,256,750	81.52	50,609,360	35,242	2,938,722	53,583,324
Parsippany Tr. Hls. Twp.	549,254,850	49.68	1,105,585,447	3,758	5,040,639	1,110,629,844
Passaic Twp.	79,453,845	42.51	186,906,246	1,862	1,111,816	188,019,924
Pequannock Twp.	151,707,750	54.03	280,784,287	125	820,376	281,604,788
Randolph Twp.	264,395,038	69.51	380,369,786	7,288	3,033,167	383,410,241
Riverdale Boro	51,820,200	81.31	63,731,644	4,260	4,426,801	68,162,705
Rockaway Boro	93,878,500	74.30	126,350,606	3,959	965,549	127,320,114
Rockaway Twp.	238,784,600	52.78	452,414,930	79	1,799,003	454,214,012
Roxbury Twp.	252,581,700	61.53	410,501,706	134,322	15,362,595	425,998,623
Victory Gardens Boro ..	7,162,915	73.97	9,683,541	....	41,280	9,724,821
Washington Twp.	134,479,815	55.42	242,655,747	....	1,606,998	244,262,745
Wharton Boro	49,277,600	47.21	104,379,581	204	317,354	104,697,139
Totals	$5,632,352,263	56.79%	$9,918,127,280	$1,001,028	$109,263,855	$10,028,392,163

*Exclusive of Class II Railroad Property.

Ocean County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Twp.	$111,183,600	89.45%	$124,296,926	....	$2,209,008	$126,505,934
Barnegat Light Boro ...	49,293,500	69.01	71,429,503	....	184,876	71,614,379
Bay Head Boro	90,480,100	107.34	84,292,994	$412,763	436,446	85,142,203
Beach Haven Boro	99,705,540	76.23	130,795,671	....	702,587	131,498,258
Beachwood Boro	97,983,350	101.36	96,668,656	....	654,218	97,322,874
Berkeley Twp.	276,069,000	62.25	443,484,337	....	3,737,886	447,222,223
Brick Twp.	595,692,950	61.99	960,950,073	....	7,411,016	968,361,089
Dover Twp.	1,007,715,300	71.98	1,399,993,470	6,050	14,414,264	1,414,413,784
Eagleswood Twp.	16,067,500	68.85	23,336,964	....	219,358	23,556,322
Harvey Cedars Boro ...	58,978,660	74.31	79,368,403	....	498,656	79,867,059
Island Heights Boro ...	24,080,800	81.41	29,579,659	....	169,310	29,748,969
Jackson Twp.	318,761,935	89.47	356,278,009	....	4,600,796	360,878,805
Lacey Twp.	249,670,609	69.66	358,413,163	....	4,157,748	362,570,911
Lakehurst Boro	21,184,700	100.13	21,157,196	422	1,568,336	22,725,954
Lakewood Twp.	456,667,000	87.12	524,181,589	8,183	8,691,910	532,881,682

Lavallette Boro	129,410,700	86.42	149,746,239	....	2,062,990	151,809,229
Little Egg Harbor Twp.	124,027,200	64.75	191,547,799	....	5,071,491	196,619,290
Long Beach Twp.	428,223,005	86.93	492,606,701	....	3,243,804	495,850,505
Manchester Twp.	374,546,105	90.65	413,178,274	222	5,594,446	418,772,942
Mantoloking Boro	40,681,050	61.07	66,613,804	....	225,495	66,839,299
Ocean Twp.	93,649,700	90.66	103,297,706	....	856,356	104,154,062
Ocean Gate Boro	21,787,748	79.30	27,475,092	....	129,859	27,604,951
Pine Beach Boro	30,769,450	89.90	34,226,307	....	143,054	34,369,361
Plumsted Twp.	50,757,350	94.23	53,865,383	....	2,673,639	56,539,022
Point Pleasant Boro ...	272,645,450	86.75	314,288,703	....	4,310,491	318,599,194
Pt. Pleasant Beach Boro	121,948,250	74.78	163,076,023	1,081	674,149	163,751,253
Seaside Heights Boro ..	93,236,200	87.17	106,959,046	....	424,601	107,383,647
Seaside Park Boro	63,215,570	61.05	103,547,207	....	245,926	103,793,133
Ship Bottom Boro	71,527,369	73.31	97,568,366	....	632,905	98,201,271
South Toms River Boro	31,449,420	81.79	38,451,424	1,778	369,748	38,822,950
Stafford Twp.	174,436,290	63.76	273,582,638	....	5,848,468	279,431,106
Surf City Boro	102,062,400	82.56	123,622,093	....	2,144,697	125,766,790
Tuckerton Boro	32,755,350	75.76	43,235,678	....	786,423	44,022,101
Totals	$5,730,663,151	76.40%	$7,501,115,096	$430,499	$85,094,957	$7,586,640,552

*Exclusive of Class II Railroad Property.

Passaic County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Boro	$ 104,229,800	81.73%	$ 127,529,426	$ 620	$ 736,716	$ 128,266,762
Clifton City	1,084,182,300	64.86	1,671,573,080	120,940	10,661,800	1,682,375,820
Haledon Boro	50,150,600	46.40	108,083,190	....	607,920	108,691,110
Hawthorne Boro	227,532,000	60.64	375,217,678	33,758	1,282,325	376,533,761
Little Falls Twp.	126,434,756	51.88	243,706,160	5,165	3,314,086	247,025,411
North Haledon Boro ...	65,394,588	39.84	164,143,042	....	285,372	164,428,414
Passaic City	266,344,500	72.38	367,980,796	251,295	15,125,907	383,357,998
Paterson City	607,205,207	67.31	902,102,521	734,894	22,344,137	925,181,552
Pompton Lakes Boro ..	102,743,900	50.68	202,730,663	526	1,105,466	203,836,655
Prospect Park Boro ...	31,060,600	58.17	53,396,252	....	261,913	53,658,165
Ringwood Boro	121,431,700	51.77	234,559,977	....	1,194,000	235,753,977
Totowa Boro	301,831,200	85.53	352,895,125	1,173	2,810,954	355,707,252
Wanaque Boro	79,024,700	51.42	153,684,753	....	727,500	154,412,253
Wayne Twp.	1,064,610,800	81.94	1,299,256,529	904	13,605,475	1,312,862,908
West Milford Twp.	249,887,270	56.76	440,252,414	1,688	4,906,413	445,160,515
West Paterson Boro	127,814,100	56.99	224,274,610	....	1,039,500	225,314,110
Totals	$4,609,878,021	66.60%	$6,921,386,216	$1,150,963	$80,029,484	$7,002,566,663

*Exclusive of Class II Railroad Property.

Salem County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Township	$ 24,411,730	69.81%	$ 34,968,815	....	$ 446,509	$ 35,415,324
Carneys Point Township	72,629,908	79.50	91,358,375	$19,700	1,078,868	92,456,943
Elmer Boro	13,476,250	74.01	18,208,688	11,356	496,577	18,716,621
Elsinboro Twp.	12,225,960	66.73	18,321,535	....	174,871	18,496,406
Lower Alloway Crk Twp	32,856,240	73.13	44,928,538	....	653,546	45,582,084
Mannington Twp.	24,518,800	70.06	34,996,860	3,585	892,981	35,893,426
Oldsmans Twp.	27,521,100	70.87	38,833,216	1,497	327,148	39,161,861
Penns Grove Boro	17,315,450	52.06	33,260,565	113	1,434,189	34,694,867
Pennsville Twp.	186,339,300	76.55	243,421,685	4,456	2,973,100	246,399,241
Pilesgrove Twp.	40,090,100	80.87	49,573,513	622	1,171,022	50,745,157
Pittsgrove Twp.	71,975,675	94.31	76,318,179	....	1,261,491	77,579,670
Quinton Twp.	25,353,580	75.17	33,728,322	....	2,945,364	36,673,686
Salem City	47,423,775	97.29	48,744,758	20,329	2,088,245	50,853,332
Upper Pittsgrove Twp. .	37,817,700	88.69	42,640,320	....	1,374,337	44,014,657
Woodstown Boro	25,013,550	70.47	35,495,317	1,554	798,866	36,295,737
Totals	$658,969,118	78.00%	$844,798,686	$63,212	$18,117,114	$862,979,012

*Exclusive of Class II Railroad Property.

Somerset County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	$ 147,262,500	83.93%	$ 175,458,716	....	$13,020,820	$ 188,479,536
Bernards Twp.	273,709,678	56.96	480,529,631	$2,974	2,325,089	482,857,694
Bernardsville Boro	147,229,020	59.12	249,034,202	118,614	4,164,744	253,317,560
Bound Brook Boro	146,460,800	98.48	148,721,365	118,176	5,534,712	154,374,253
Branchburg Twp.	199,149,900	93.35	213,336,797	2,683	2,533,686	215,873,166
Bridgewater Twp.	543,308,334	62.76	865,692,055	47,726	5,231,181	870,970,962
Far Hills Boro	30,109,100	79.67	37,792,268	9,036	314,339	38,115,643
Franklin Twp.	351,673,600	59.43	591,744,237	....	6,039,616	597,783,853
Green Brook Twp.	68,052,490	57.69	117,962,368	....	386,482	118,348,850
Hillsborough Twp.	195,896,738	47.30	414,158,008	4,532	4,455,390	418,617,930
Mansville Boro	65,449,958	34.25	191,094,768	196,657	363,527	191,654,952
Millstone Boro	5,491,260	49.46	11,102,426	....	8,135	11,110,561
Montgomery Twp.	195,470,190	93.73	208,546,026	45,329	1,342,708	209,934,063
North Plainfield Boro	268,983,000	97.72	275,258,903	....	1,706,148	276,965,051
Peapack Gladstone Boro	73,908,450	111.59	66,232,144	5,384	422,100	66,659,628
Raritan Boro	136,690,470	101.48	134,696,955	162,444	1,427,374	136,286,773
Rocky Hill Boro	8,599,850	42.83	20,079,033	....	42,027	20,121,060
Somerville Boro	155,025,100	75.88	204,302,978	74,965	9,121,689	213,499,632
So. Bound Brook Boro	25,698,550	46.54	55,218,199	1,354	465,954	55,685,507
Warren Twp.	134,358,000	44.93	299,038,504	....	738,429	299,776,933
Watchung Boro	93,672,680	39.09	239,633,359	....	745,321	240,378,680
Totals	$3,266,199,668	65.33%	$4,999,632,942	$789,874	$60,389,471	$5,060,812,287

*Exclusive of Class II Railroad Property.

Sussex County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Boro	$ 12,811,500	108.68%	$ 11,788,278	$ 837	$ 341,712	$ 12,130,827
Andover Twp.	43,351,761	47.51	91,247,655	226	300,312	91,548,193
Branchville Boro	13,980,400	71.88	19,449,638	....	227,084	19,676,722
Byram Twp.	91,012,000	66.89	136,062,192	....	691,369	136,753,561
Frankford Twp.	45,389,300	49.81	91,124;875	....	486,746	91,611,621
Franklin Boro	33,392,750	55.04	60,669,967	1,659	1,060,289	61,731,915
Fredon Twp.	23,326,950	48.48	48,116,646	....	160,919	48,277,565
Green Twp.	29,467,206	70.52	41,785,601	253	226,769	42,012,623
Hamburg Boro	34,325,500	106.07	32,361,177	....	390,350	32,751,527
Hampton Twp.	42,790,773	54.70	78,228,104	....	392,615	78,620,719
Hardyston Twp.	53,104,280	57.47	92,403,480	143	378,589	92,782,212
Hopatcong Boro	253,246,025	96.79	261,644,824	....	1,529,132	263,173,956
Lafayette Twp.	19,664,225	56.38	34,878,015	....	178,218	35,056,233
Montague Twp.	34,148,752	62.19	54,910,359	....	535,762	55,446,121
Newton Town	43,797,580	42.15	103,908,849	....	1,947,873	105,856,722
Ogdensburg Boro	39,776,700	85.49	46,527,898	238	213,223	46,741,359
Sandyston Twp.	28,940,100	75.84	38,159,415	....	255,217	38,414,632
Sparta Twp.	209,198,040	66.68	313,734,313	1,423	1,984,402	315,720,138
Stanhope Boro	29,406,100	58.72	50,078,508	....	316,537	50,395,045
Stillwater Twp.	44,581,410	63.86	69,811,165	....	290,485	70,101,650
Sussex Boro	22,828,225	96.81	23,580,441	....	2,923,794	26,504,235
Vernon Twp.	228,506,590	68.76	332,324,884	838	4,512,066	336,837,788
Walpack Twp.	644,900	51.83	1,244,260	....	40,246	1,284,506
Wantage Twp.	69,425,890	49.45	140,396,138	....	8,136,221	148,532,359
Totals	$1,447,116,957	66.55%	$2,174,436,682	$5,617	$27,519,930	$2,201,962,229

*Exclusive of Class II Railroad Property.

Union County, 1979 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp. .	$ 254,494,261	50.76%	$ 501,367,732	....	$ 1,426,885	$ 502,794,617
Clark Twp.	282,716,400	72.59	389,470,175	$4,064	1,517,000	390,991,239
Cranford Twp.	424,606,700	80.00	530,758,375	495,054	6,919,332	538,172,761
Elizabeth City	971,079,000	91.74	1,058,512,099	9,042,185	25,062,700	1,092,616,984
Fanwood Boro	90,085,500	57.89	155,614,959	8,681	512,473	156,136,113
Garwood Boro	76,200,000	83.58	91,170,136	16,037	456,900	91,643,073
Hillside Twp.	320,962,500	98.50	325,850,254	79,597	1,991,449	327,921,300
Kenilworth Boro	177,994,600	80.60	220,836,973	38,083	1,120,070	221,995,126
Linden City	1,053,231,000	82.37	1,278,658,492	814,133	9,693,400	1,289,166,025
Mountainside Boro	168,571,700	64.35	261,960,684	....	929,500	262,890,184
New Providence Boro ..	283,082,150	77.20	366,666,723	1,576	5,635,946	372,324,245
Plainfield City	387,526,825	87.74	441,676,345	301,039	14,574,600	456,551,984
Rahway City	342,577,700	77.74	440,671,083	888,555	10,195,600	451,755,238
Roselle Boro	264,210,400	98.00	269,602,449	28,591	8,163,302	277,794,342
Roselle Park Boro	141,814,400	71.03	199,654,231	49,307	813,180	200,516,718
Scotch Plains Twp.	290,878,400	62.01	469,083,051	62	1,777,267	470,860,380
Springfield Twp.	333,143,800	84.11	396,081,084	757	2,761,320	398,843,161
Summit City	370,088,300	51.84	713,904,900	333,781	5,075,742	719,314,423
Union Twp.	952,369,900	82.80	1,150,205,193	32,614	16,546,081	1,166,783,888
Westfield Town	422,411,400	55.19	765,376,699	3,077	4,670,476	770,050,252
Winfield Twp.	1,391,700	59.38	2,343,718	....	53,356	2,397,074
Totals	$7,609,436,636	75.87%	$10,029,485,355	$12,137,193	$119,896,579	$10,161,519,127

*Exclusive of Class II Railroad Property.

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TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp.	$ 58,655,940	87.11%	$ 67,335,484	$ 1,267	$ 971,406	$ 68,308,157
Alpha Boro	18,466,275	57.81	31,943,046	1,977	142,973	32,087,996
Belvidere Town	28,025,525	64.04	43,762,531	11,643	1,947,852	45,722,026
Blairstown Twp.	92,152,799	85.80	107,404,195	....	1,072,931	108,477,126
Franklin Twp.	23,909,475	56.06	42,649,795	166	447,656	43,097,617
Frelinghuysen Twp.	32,748,300	92.95	35,232,168	....	315,550	35,547,718
Greenwich Twp.	28,170,900	86.41	32,601,435	1,060	375,416	32,977,911
Hackettstown Town ...	73,539,650	54.03	136,108,921	9,294	1,691,712	137,809,927
Hardwick Twp.	13,902,400	53.33	26,068,629	....	91,805	26,160,434
Harmony Twp.	44,485,717	83.42	53,327,400	5,174	503,758	53,836,332
Hope Twp.	31,420,330	91.42	34,369,208	....	909,939	35,279,147
Independence Twp.	49,133,728	85.79	57,272,092	785	762,721	58,035,598
Knowlton Twp.	25,225,790	66.04	38,197,744	262	438,921	38,636,927
Liberty Twp.	28,637,799	84.96	33,707,391	152	261,526	33,969,069
Lopatcong Twp.	51,191,019	60.05	85,247,326	4,202	651,992	85,903,520
Mansfield Twp.	82,825,360	84.70	97,786,730	652	994,838	98,782,220
Oxford Twp.	23,724,105	93.08	25,487,865	....	587,021	26,074,886
Pahaquarry Twp.	67,950	13.33	509,752	....	3,852	513,604
Phillipsburg Town	214,440,530	110.78	193,573,326	567,637	4,345,850	198,486,813
Pohatcong Twp.	61,116,811	94.67	64,557,738	5,213	816,236	65,379,187
Washington Boro	54,086,050	59.78	90,475,159	61,346	2,137,916	92,674,421
Washington Twp.	44,807,883	54.21	82,656,121	465	684,021	83,340,607
White Twp.	89,030,397	95.80	92,933,609	3,673	514,468	93,451,750
Totals	$1,169,764,733	79.40%	$1,473,207,665	$674,968	$20,670,360	$1,494,552,993

*Exclusive of Class II Railroad Property.